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State of California
ANNUAL REPORT
1985–86 Fiscal Year

Gray Davis

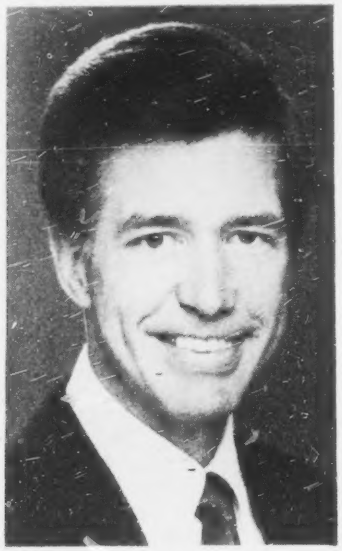
STATE CONTROLLER

ANNUAL REPORT

OF THE STATE OF CALIFORNIA

(LEGAL/BUDGETARY BASIS)

for the fiscal year ended June 30, 1986



GRAY DAVIS *State Controller*

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LETTER OF TRANSMITTAL

Gray Davis, *Controller*

Controller of the State of California
SACRAMENTO

Honorable George Deukmejian
Governor of California
State Capitol
Sacramento, California

Dear Governor Deukmejian:

I hereby submit to you, as required by law, the Annual Report of the State of California. This report shows the financial condition of all funds as of June 30, 1986 and the results of their operations for the fiscal year then ended.

The General Fund, the main operating fund of the state, ended the 1985–86 fiscal year operations with a deficit of $761 million. Pursuant to Section 16418(b) of the Government Code, the deficit was eliminated by the transfer of a like amount from the Special Fund for Economic Uncertainties. While the deficit is only 2.6% of the total General Fund expenditures, the Special Fund for Economic Uncertainties was reduced by 67.9%. This left the Special Fund for Economic Uncertainties with a balance of only $443 million at June 30, 1986.

The final budget as adopted recognized only $270 million of the deficit. The remaining $491 million was primarily due to the funding of unforeseen emergencies such as the flood disaster of early 1986 and the shortfalls in the budgeting of established state expenditure programs. The use of the reserve (Special Fund for Economic Uncertainties) to fund emergencies is understandable and certainly necessary. However, to use the reserve to fund budget shortfalls in nondiscretionary ongoing state programs such as the Medi-Cal program weakens the credibility of the balanced budget concept for the State of California. Utilizing the reserve instead of current revenues to fund any portion of the normal operation of the State should be fully disclosed at the outset of the budget process. Spending down the reserve defeats the purpose of the reserve which is intended to protect the General Fund from any downturn in the economy. I believe that a more conservative budgeting of the General Fund revenues should be exercised in order to maintain a prudent reserve balance.

This report is prepared in compliance with state laws and accounting procedures, and is in conformance with the state's budget. I have also issued a financial statement prepared in conformance with generally accepted accounting procedures.

The staff of the Controller's Office is committed to publishing the Annual Report earlier while not sacrificing its accuracy or completeness, however, its accuracy and timeliness is dependent upon information received from state agencies. Some agencies have continued to improve while others have not. Accounting personnel, throughout state service, need strong support if the state is to improve the quality of its accounting and reporting.

My staff and I wish to express our appreciation to all state agencies for their cooperation, without which this report could not have been prepared. We also would like to encourage all state agencies to continue to improve on the timeliness and completeness of their year-end statements in order that the information in this report may in turn become available earlier.

Best Regards,

Gray Davis

GRAY DAVIS
State Controller

INTRODUCTION

The State of California Annual Report for the fiscal year ended June 30, 1986 has been prepared in accordance with Section 12460 of the Government Code which requires the Controller to submit an annual report to the Governor containing a statement of the funds of the state, its revenues, and its expenditures during the preceding fiscal year.

Funds are divided into two broad groups, Governmental Cost Funds and Nongovernmental Cost Funds, and are presented individually or in a combined form in the annual report of the State of California.

Governmental Cost Funds are used for the normal cost of state government and consist of the:

(1) General Fund, which is used to provide funds for the majority of state agencies and state operational expenditures.

(2) General Fund—Special Accounts, to record fees or taxes which are levied for specific purposes.

(3) Transportation Funds, to record the receipt and disbursement of taxes which are related to the use of motor vehicles.

(4) Feeder Funds, which are the depositories for the collection of major taxes prior to clearance to the General Fund.

(5) Other Governmental Cost Funds, which are used to account for taxes or revenues restricted by law for a specific purpose.

Nongovernmental Cost Funds receive their revenue from sources other than general and special taxes, licenses and fees. The fund classifications under this group are: Public Service Enterprise Funds, Working Capital and Revolving Funds, Bond Funds, Retirement Funds, and Trust and Agency Funds.

The annual report is comprised of 27 individual financial statements which include comprehensive financial statements, of financial position and operations, for all funds, by group, and by fund classification. Additional statements which include financial information in more detail are reported separately in the Annual Report Supplement. The statements included in the Annual Report Supplement are:

S-1	Governmental Cost Funds—Revenues by Fund and Source
S-2	Governmental Cost Funds—Revenues by Agency and Source
S-3	Governmental Cost Funds—Appropriations, Expenditures and Balances
S-4	All Funds—Receipts from Federal Government
S-5	Bonded Debt Detail—Including Revenue Bonds

Detailed information of apportionments for the local agencies is available in the reports of financial transactions, which are issued by the Division of Local Government Fiscal Affairs, State Controller's Office.

Financial statements of the University of California are not included in this report. The University of California, including its various branches, is administered by a Board of Regents as a public trust. Financial transactions of the University of California are included in this report only as to the amounts appropriated by the Legislature for support and capital outlay. Expenditures from these appropriations are included as a part of the cost of state government.

The information in this report has been compiled from the State Controller's Control Accounts, which are on a cash basis, and are updated at the end of the fiscal year to include the assets, liabilities, and accruals in the records of the various state agencies. This brings the State Controller's accounts, for reporting purposes, to the same basis as the more detailed accounts maintained throughout the fiscal year by the agencies.

This report is prepared in accordance with statutory requirements and reflects the past execution of the State's financial affairs on a legal/budgetary basis and also serves as the starting point for General Fund budget planning. Financial statements of the General Fund and all other funds in the State Treasury also have been prepared in accordance with generally accepted accounting principles (GAAP). These statements were audited and released separately. The audited General Fund balance, prepared on a GAAP basis, has been reconciled to the General Fund balance prepared on the legal basis in this report. This reconciliation is an integral part of the GAAP financial statements and is presented in the notes of this report.

GENERAL FUND

GENERAL FUND

STATEMENT OF FINANCIAL CONDITION

June 30, 1986

(LEGAL BUDGETARY BASIS) *

ASSETS

Cash in State Treasury and Agency Accounts	$722,823,825
Receivables (See Note 5)	98,565,862
Due from Other Funds (See Notes 4 and 5)	1,114,458,320
Due from Other Governments	15,011,152
Prepaid Expenses	105,533,812
Advances to Other Funds	6,200,000
Other Assets	437,248
Total Assets	**$2,063,030,219**

LIABILITIES

Accounts Payable (See Note 1b)	$737,750,180
Due to Other Funds (See Note 6)	230,283,637
Due to Other Governments	294,712,545
Accrued Interest Payable	55,793,543
Advance Collections	35,353,258
Deposits	15,119
Other Liabilities	22,843,608
Total Liabilities	**$1,376,751,890**

FUND BALANCE

Designated for Unencumbered Balances of Continuing Appropriations	$243,120,320
Special Fund for Economic Uncertainties	443,158,009
Total Fund Balance, June 30, 1986	**$686,278,329**

LONG-TERM OBLIGATIONS

General Obligations Bonds	$8,323,725,000
Less: Self-Liquidating Bonds	– 4,390,210,000
Net General Bonded Debt	$3,933,515,000
Interest Payable in Future Years	2,244,770,825
Net Long-Term Obligations	**$6,178,285,825**

GENERAL FUND FIXED ASSETS

General Fund Investment in
Fixed Assets (See Note 1d)

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* In compliance with state laws and regulations

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE FISCAL YEAR ENDED JUNE 30, 1986

(LEGAL BUDGETARY BASIS)*

Fund Balance—Beginning of Period, June 30, 1985	**$1,400,210,818**
Restatements	
Prior Year Revenue, Accrual Adjustments	−8,930,858
Prior Year Expenditure, Accrual Adjustments	56,235,691
Fund Balance—Beginning of Period, as Restated	**$1,447,515,651**
Revenues	**$28,179,436,282**
Other Financing Sources—	
Transfers from Other Funds	47,392,130
Other Additions	35,590,957
Total Revenues and Other Sources	**$28,262,419,369**
Expenditures	
State Operations	$6,594,510,227
Local Assistance	22,150,272,419
Capital Outlay	66,872,451
Other Uses—	
Transfers to Other Funds	212,001,594
Total Expenditures and Other Uses	**$29,023,656,691**
Deficit (Excess of Expenditures and Other Uses Over Revenues and Other Sources)	**$−761,237,322**
Fund Balance	
Designated for Unencumbered Balances of Continuing Appropriations	$243,120,320
Special Fund for Economic Uncertainties	443,158,009
Total Fund Balance, June 30, 1986	**$686,278,329**

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* In compliance with state laws and regulations

NOTES TO FINANCIAL STATEMENTS

(1) *Summary of Significant Accounting Policies*

All statements have been prepared in conformity with generally accepted principles of governmental accounting to the fullest extent consistent with statutory requirements and the volume, complexity, and variety of the operations of the government of the State of California. The following is an explanation of the accounting policies of the State of California:

a. Fund Classification

The diverse nature of governmental operations and the need for complying with legal provisions require that the accounts of the State be organized on the basis of funds rather than a single unified set of accounts commonly used by commercial enterprises.

Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses as appropriate. These funds of the State are divided into two main groups: Governmental Cost Funds and Nongovernmental Cost Funds. Governmental cost funds consist of the General Fund and those special funds into which taxes, licenses and fees are deposited which support the general operations of the State. Nongovernmental cost funds are those funds that account for State moneys derived from sources other than general and special taxes, licenses and fees and serve special purposes of government. These funds are classified below and serve the following purposes:

1. Public Service Enterprise Funds

   These are used to account for the transactions of state-operated enterprises which render services primarily to the public for a charge.

2. Working Capital and Revolving Funds

   These are used to account for the internal service activities rendered by a state agency for other state agencies or local governments.

3. Bond Funds

   These are used to record the proceeds from the sale of general obligation bonds and the expenditure for acquisition of property, capital outlay, or loans to local agencies for the same purposes.

4. Retirement Funds

   These are used to account for contributions received by various retirement systems, the investment of these moneys, retirement allowances and refunds to members.

5. Trust and Agency Funds

   These are used to account for moneys and properties which are received and are disbursed by the State as trustee or custodian.

6. Feeder Funds

Feeder funds have been established by law as the depositories for collections of certain major taxes prior to clearance to the General Fund. The resources of these funds as of June 30 which apply to the General Fund are included in Due from Other Funds. The feeder funds are:

Alcohol Beverage Control Fund
Bank and Corporation Tax Fund
*Cigarette Tax Fund
Estate Tax Fund
Gift Tax Fund
Highway Carriers' Uniform
  Business License Tax Fund
Inheritance Tax Fund
Insurance Tax Fund
Personal Income Tax Fund
*Retail Sales Tax Fund

* Remaining in these feeder funds are certain resources which represent collections for distribution to local agencies or funds that were not available to the General Fund on June 30.

b. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. All governmental cost funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets.

Revenues of the governmental cost funds are recognized according to the provisions of Government Code Section 13302. Revenues are recorded as received with only interest receivable and recorded revenue receivables that have been billed and estimated to be collected in the following fiscal year reported as revenue of the fiscal year covered by this report. Revenues receivable and accounts receivable for which collection is indefinite are fully reserved until collected or determined to be uncollectible. Self-assessed taxes are reported in the fiscal year in which they are received.

Expenditures of governmental cost funds include obligations incurred but not paid by June 30. This includes interest payable on General Fund debt which is required by Government Code Section 13302 and interfund settlements due but not completed at the end of the fiscal year. Also, all encumbrances (such as obligations in the form of purchase orders, contracts, or salary commitments chargeable to an appropriation) at year end are reported as accounts payable and expenditures of the fiscal year covered by this report. While this is a departure from generally accepted principles of governmental accounting, this treatment of encumbrances does not affect the unrestricted surplus available for appropriation as these same principles provide that the encumbrances be excluded from the surplus available for appropriation. Transfers from an appropriation in governmental cost funds to nongovernmental cost funds are shown as expenditures of the governmental cost funds in the fiscal year covered by this report even though actual expenditures from the nongovernmental cost funds may not occur until a later date (e.g., transfers to the Architecture Revolving Fund for capital outlay purposes).

The basis of accounting for the nongovernmental cost funds varies among fund groupings and may vary from fund to fund within the groupings. The nongovernmental cost funds to the extent practicable are on an accrual basis. That is: collectible operating income is recorded as income when earned regardless of when it is collected; expenditures are recorded when the service is rendered or the goods used; and equipment is depreciated so the cost is spread over its useful life.

c. Expenditure Funding Source

As a general rule expenditures are accounted as such in the fund from which final disbursement is made but there are some exceptions to this principle. Where the fund from which the final disbursement is made is used only as a convenience for disbursing purposes (e.g., Payroll Revolving Fund), the expenditures are recorded in the funds from which the moneys were transferred to the disbursing fund.

d. Fixed Assets

Fixed assets are not included in the financial statements because of insufficient data.

e. Fund Balance

The term "fund balance" is defined as the excess of the assets of a fund over its liabilities. Part or all of the total fund balance may be reserved as a result of law or generally accepted accounting principles. The fund balance reserves represent those portions of the fund balance that are not available for appropriation or that are legally segregated for a specific use. The reserves are defined as:

Designated for Unencumbered Balances of Continuing Appropriations represents the unencumbered balance of all appropriations whose period of availability extends beyond the period covered by this report, that is, the fiscal year ended June 30.

The Contingency Reserve for Economic Uncertainties was established by the Budget Act of 1980. This reserve is operative in all funds except the General Fund, Bond Funds and Retirement Funds. It is to be expended only upon reappropriation by the Legislature.

The Special Fund for Economic Uncertainties was created by Chapter 139 of 1985 and amended section 16418(a) of the Government Code. The Contingency Reserve for Economic Uncertainties within the General Fund was discontinued and the balance in the "Reserve" was transferred to the Special Fund for Economic Uncertainties as of July 1, 1986.

Chapter 1562 of 1985 created the Disaster Response-Emergency Operations Account within the Special Fund for Economic Uncertainties. This legislation and Chapter 16 of 1986 transferred $20,000,000 and $115,000,000 respectively from the Special Fund for Economic Uncertainties to the Disaster Response Emergency Operations Account. Pursuant to section 16418(a) of the Government Code "for year-end reporting purposes the Controller shall add the balance in the Special Fund for Economic Uncertainties to the balance in the General Fund so as to show the total moneys then available for General Fund purposes."

The balances of all appropriations whose availability for encumbrance and expenditure expired before or at the end of the fiscal year covered by this report are included in the Fund Balance.

Section 13303 of the Government Code, provides that after July 1, 1978, all special accounts and funds established by statute in the General Fund shall be excluded in any balance sheet, budget, or other statement of financial operations or condition of the General Fund.

f. Budgetary Accounting

The State's annual budget is prepared on a modified accrual basis. The Governor recommends a budget for approval by the Legislature each fiscal year. Under California law, the State cannot adopt a spending plan that exceeds anticipated revenues.

Under the State Constitution, money may be drawn from the Treasury only through a legal appropriation. The appropriations contained in the Budget Act as approved by the Legislature and signed by the Governor are the primary sources of annual expenditure authorizations. The budget can be amended throughout the year by special legislative appropriations, budget revisions, or executive orders. Amendments to the initial budget were legally made and they are included in the budget data in the accompanying financial statements.

Appropriations are generally available for expenditure or encumbrance either in the fiscal year appropriated, or for a period of three years if the legislation does not specify a period of availability. Some appropriations continue indefinitely and are available until fully spent. Generally, encumbrances must be liquidated within two years from the end of the period of availability of the appropriation. If the encumbrances are not liquidated within this additional two-year period, the spending authority lapses for these encumbrances.

State agencies are responsible for exercising budgetary control and ensuring that appropriations are not overspent. In addition, the State Controller controls appropriations and will not disburse funds in excess of an appropriation.

In the annual budgeting process, the Governor estimates revenues. However, revenues are not included in the budget adopted by the Legislature.

(2) Reconciliation of Legal Basis to GAAP Basis

The State of California annually reports the State's financial condition based on generally accepted accounting principles (GAAP) and also based on the State's legal provisions (legal basis). The State of California Annual Report (the legal basis financial report) is prepared in accordance with legal and regulatory requirements and is used for reporting on the execution of the State's budget. The accounting records of state agencies are maintained on the legal basis for the primary purpose of maintaining accountability of the State's budget and fiscal legislation; they are the records used as the basis for audit. After the legal basis report is prepared, adjustments are made to prepare the GAAP basis financial statements.

The Statement of Financial Condition and the Statement of Revenues, Expenditures, and Changes in Fund Balance on pages A-8 and A-9 are compiled on the legal basis. These statements are reconciled to the GAAP basis General Fund statements on the pages which follow. The primary differences between the legal basis accounting practices and generally accepted accounting principles are as follows:

Encumbrances

Encumbrances—goods and services that are ordered but not received by the end of the year—are recorded as expenditures on the legal basis. On the GAAP basis, they are reported as a reservation of fund balance, reduced to reflect anticipated reimbursements.

Accrued Expenditures of the California Medical Assistance Program

California Medical Assistance Program expenditures are, by law, accounted for on the cash basis. They are reported on the accrual basis in accordance with GAAP.

Advances and Loans Receivable

Loans made to other funds or to other governments are recorded as expenditures on the legal basis. However, in accordance with GAAP, these loans are recorded as assets.

Accrued Liability for Tax Overpayments

A liability for tax overpayments is not recognized on the legal basis. It is accrued in accordance with GAAP.

Accrued Liability for Compensated Absences

A liability for compensated absences is not recognized in the Governmental Cost Funds on the legal basis. The liability for earned vacation of faculty of the California State University and of the special schools of the Department of Education is accrued in the General Fund in accordance with GAAP.

Restatement of Fund Balance

The beginning fund balance of the General Fund on the legal basis is adjusted to reflect the difference between the net expenditures and revenues that were accrued the previous June 30 and the amount of actual revenues and net expenditures that were subsequently realized. The beginning fund balance on the GAAP basis is not affected by these adjustments.

Reclassifications and Miscellaneous

Certain reclassifications are necessary to present the financial statements in accordance with GAAP. The major reclassifications are 1) reporting California State University student fees as revenue rather than as reimbursements, 2) reporting health care receipts from other funds as reimbursements rather than as revenue and 3) reporting the *Special Fund* for Economic Uncertainties as a designation of fund balance rather than as a reservation of fund balance. The miscellaneous adjustments relate to liabilities for lawsuits that are not recognized in Governmental Cost Funds on the legal basis unless money has been appropriated and tax payments under appeal are recognized as revenue on the legal basis.

STATE OF CALIFORNIA
GENERAL FUND
RECONCILIATION OF LEGAL BASIS TO GAAP BASIS AS OF AND FOR THE YEAR ENDED JUNE 30, 1986
(IN THOUSANDS)

		ADJUSTMENTS TO THE LEGAL BASIS							
	Legal Basis	Encumbrances	Accrued Expenditures of the California Medical Assistance Program	Advances and Loans Receivable	Accrued Liability for Tax Overpayments	Accrued Liability for Compensated Absences	Restatement of Fund Balance	Reclassifications and Miscellaneous	GAAP Basis
ASSETS									
Cash and pooled investments	$722,824								$722,824
Receivables (net)	98,566							$-8,812	89,754
Due from other funds	1,114,458							25,757	1,140,215
Due from other governments	15,011							-7,780	7,231
Prepaid expenses	105,534							6,200	111,734
Other assets	437								437
Advances and loans receivable	6,200			$326,258				-6,200	326,258
Total Assets	**$2,063,030**			**$326,258**				**$9,165**	**$2,398,453**
LIABILITIES AND FUND EQUITY									
Liabilities									
Accounts payable	$737,750	$-313,628						$-50,546	$373,576
Due to other funds	230,284	-110,610	$484,595					6,882	611,151
Due to other governments	294,712	-12,242						91,789	374,259
Tax overpayments					$60,335				60,335
Deposits	15								15
Compensated absences payable						$68,639			68,639
Advance collections	35,353							91,233	126,586
Accrued interest payable	55,794								55,794
Other liabilities	22,844							-88	22,756
Total Liabilities	**$1,376,752**	**$-436,480**	**$484,595**		**$60,335**	**$68,639**		**$139,270**	**$1,693,111**

STATE OF CALIFORNIA
GENERAL FUND
RECONCILIATION OF LEGAL BASIS TO GAAP BASIS AS OF AND FOR THE YEAR ENDED JUNE 30, 1986
(IN THOUSANDS)

	Legal Basis	ADJUSTMENTS TO THE LEGAL BASIS							GAAP Basis
		Encumbrances	Accrued Expenditures of the California Medical Assistance Program	Advances and Loans Receivable	Accrued Liability for Tax Overpayments	Accrued Liability for Compensated Absences	Restatement of Fund Balance	Reclassifications and Miscellaneous	
Fund Equity									
Fund balances									
Reserved for encumbrances		$436,480							$436,480
Reserved for advances and loans				$326,258					326,258
Special fund for economic uncertainties	$443,158							$-443,158	
Unreserved									
Designated for subsequent years' expenditures	243,120								243,120
Undesignated (deficit)			$-484,595		$-60,335	$-68,639		313,053	-300,516
Total Fund Equity	**$686,278**	**$436,480**	**$-484,595**	**$326,258**	**$-60,335**	**$-68,639**		**$-130,105**	**$705,342**
Total Liabilities and Fund Equity	**$2,063,030**			**$326,258**				**$9,165**	**$2,398,453**
REVENUES									
Taxes	$26,974,162				$22,671		$-8,931	$-81,647	$26,906,255
Intergovernmental								31,904	31,904
Licenses and permits	12,444							111,733	124,177
Natural resources	18,935								18,935
Charges for services	86,396							-1,706	84,690
Fees	64,957							242,244	307,201
Penalties	7,032							210	7,242
Interest	529,824			$629					530,453
Miscellaneous	485,686							-420,378	65,308
Total Revenues	**$28,179,436**			**$629**	**$22,671**		**$-8,931**	**$-117,640**	**$28,076,165**

STATE OF CALIFORNIA
GENERAL FUND
RECONCILIATION OF LEGAL BASIS TO GAAP BASIS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1986
(IN THOUSANDS)

		ADJUSTMENTS TO THE LEGAL BASIS							
	Legal Basis	Encumbrances	Accrued Expenditures of the California Medical Assistance Program	Advances and Loans Receivable	Accrued Liability for Tax Overpayments	Accrued Liability for Compensated Absences	Restatement of Fund Balance	Reclassifications and Miscellaneous	GAAP Basis
EXPENDITURES									
Current									
General government	$1,283,855	$ – 17,587	....	$ – 1,800	....	....	$ – 247	$32,058	$1,296,279
Education	15,045,225	– 24,697	....	89,662	....	$1,010	– 12,553	240,225	15,338,872
Health and welfare	9,000,856	– 15,734	$89,215	....	....	....	– 42,203	– 459,504	8,572,630
Resources	466,022	– 40,463	....	– 398	....	....	1,990	363	427,514
State and consumer services	225,298	– 1,328	....	....	....	....	– 784	....	223,186
Business and transportation	66,777	– 427	....	....	....	....	64	....	66,414
Correctional programs	1,294,806	– 62,963	....	– 12,095	....	....	– 6,399	....	1,213,349
Property tax relief	918,059	3,795	....	....	....	....	3,896	....	925,750
Capital outlay	66,872	....	....	....	....	....	....	....	66,872
Debt service	....	....	....	....	....	....	....	....	....
Principal retirement	231,185	....	....	....	....	....	....	1,867	233,052
Interest and fiscal charges	212,700	....	....	– 1,371	....	....	....	561	211,890
Total Expenditures	**$28,811,655**	**$ – 159,404**	**$89,215**	**$73,998**	....	**$1,010**	**$ – 56,236**	**$ – 184,430**	**$28,575,808**
OTHER FINANCING SOURCES (Uses)									
Other additions	$35,591	....	....	....	....	....	....	$ – 35,591	....
Operating transfers in	47,392	....	....	$ – 5,805	....	....	....	15,478	$57,065
Operating transfers out	– 212,002	....	....	2,210	....	....	....	3,117	– 206,675
Total Other Financing Sources (Uses)	**$ – 129,019**	....	....	**$ – 3,595**	....	....	....	**$ – 16,996**	**$ – 149,610**
Excess of Revenues and Other Sources Over Under (–) Expenditures and Other Uses	$ – 761,238	$159,404	$ – 89,215	$ – 76,964	$22,671	$ – 1,010	$47,305	$49,794	$ – 649,253
Fund Balance, July 1, 1985, as restated	$1,447,516	$277,076	$ – 395,380	$402,967	$ – 83,006	$ – 67,629	$ – 47,305	$ – 179,899	$1,354,340
Fund Balance, June 30, 1986 (Deficit)	$686,278	$436,480	$ – 484,595	$326,003	$ – 60,335	$ – 68,639	....	$ – 130,105	$705,087

(3) *Pooled Money Investments*

The State Treasurer administers a pooled money investment program. This program enables the treasurer to combine available cash from all funds and to invest cash that exceeds current needs.

Pooled investments includes cash on hand, cash deposited with banks, and securities consisting primarily of certificates of deposit, commercial paper, United States government issues, and federal agency obligations. Included in this account are securities that the State Treasurer sold or purchased under agreements to repurchase or resell the securities at later dates.

The State Treasurer has agreements to maintain cash on deposit with certain banks that does not bear interest income to the State. Income earned on these deposits compensates the banks for services and uncleared checks that are deposited in the State's accounts. At June 30, 1986, the agreements provided that the State maintain approximately $67 million on deposit to compensate the banks for services and $177 million to compensate the banks for uncleared checks.

As of June 30, 1986, the average remaining life of the securities in the pooled money investment program administered by the State Treasurer was approximately fifteen months.

(4) *Due from Other Funds*

General Fund

The balances of current receivables Due from Other Funds are shown in the following table:

Fund	Amount (In Millions)
Personal Income Tax Fund	$313.9
Retail Sales Tax Fund	211.3
Special Deposit Fund	111.0
Welfare Advance Fund	84.7
Health Care Deposit Fund	73.2
Federal Trust Fund	54.8
Bank and Corporation Tax Fund	52.4
Inheritance Tax Fund	26.8
Cigarette Tax Fund	23.9
All Others	162.5
Total	**$1,114.5**

(5) *Receivables—Deferred*

General Fund

The following receivables have been deferred and are not included in the Statement of Financial Condition of the General Fund. Deferred receivables are not available for spending since they are not expected to be collected within the subsequent year:

Account	Amount (In Millions)
Receivables	$126.9
Loans to Other Governmental Entities	58.8
Due from Other Funds	5.2
Loans Receivable	1.4
Total	**$192.3**

Not included in the above are non-cash assets of the Unclaimed Property Fund which include stocks and bonds with an estimated value of $19.5 million. These assets when converted to cash will ultimately be transferred to the General Fund under section 1564(c) Code of Civil Procedures.

(6) *Due to Other Funds*

General Fund

The balances of payables due to other funds are shown in the following table:

Fund	**Amount (In Millions)**
State School Deferred Maintenance Fund	$15.6
State School Fund	3.6
Prison Industries Revolving Fund	2.5
Service Revolving Fund	2.5
State Parks and Recreation Fund	0.4
All Others	3.7
Total	$28.3

(7) *Annual Leave and Sick Leave*

The cost of annual leave and sick leave for State employees is charged against agency appropriations when leave is used rather than when leave is earned. There is no recorded liability for accumulated annual leave and sick leave in the financial statements; except for the working capital funds and the public service enterprise funds which do include in their financial statements the accumulated liability for these items.

Regulations governing annual leave provide that the employee will receive time off or pay for hours accumulated to his credit; consequently a liability exists with respect to accumulated annual leave at any given time. Accumulated sick leave may be used only for actual illness or, if the effective date of retirement is within four months of separation, for additional service credit at the rate of 0.004 year of service for each day of sick leave. While there is a liability for both of these items, no related liability has been recorded since the long term liabilities are not expected to be paid from current resources. Also, there is no completely satisfactory basis for estimating the amount of the total current liability.

(8) *Unclaimed Property Funds*

No provisions have been made for unclaimed property funds transferred to the General Fund from the Unclaimed Property Fund under Section 1564(c), Code of Civil Procedure, in the amount of $263.3 million. This amount remains subject to claim indefinitely, but as claims are paid from current receipts it is improbable that any of these funds will be transferred back to the Unclaimed Property Fund.

(9) *Pension Trusts*

a. General

The State administers four defined benefit contributory retirement plans: the Public Employees' Retirement System, the State Teachers' Retirement System, the Judges' Retirement System, and the Legislators' Retirement System. The schedule below shows the number of members in each of the retirement plans as of June 30, 1986:

	State	Other	Benefit Recipients	Total
Public Employees'	192,000	367,000	212,000	771,0
State Teachers'	124	304,876	107,000	412,0
Judges'	163	1,207	840	2,2
Legislators'	118	52	210	3

These retirement systems are accounted for in separate funds. Except for the Legislators' Retirement System, these are statewide, multi-employer retirement plans. The following schedule presents a summary of the annual contributions to the retirement systems by the State, public agencies, and members for fiscal year 1985–86 (in thousands):

	State	Public Agencies	Members	Total Contributions
Public Employees'	$927,050	$1,008,530	$684,835	$2,620,415
State Teachers'	358,595	657,190	637,311	1,653,096
Judges'	122,977	3,737	7,751	134,465
Legislators'	820	....	341	1,161

b. Unfunded Actuarial Liability

Independent actuaries evaluate the adequacy of the financing of the four retirement systems. The contributions reported for the Public Employees' Retirement System include amortization of the unfunded actuarial liability over a period not to exceed 30 years. The long-term financing requirements of the other three systems are significantly greater than the contributions provided in state law. The following schedule shows the unfunded actuarial liability for the Public Employees', State Teachers', Judges', and the Legislators' retirement systems at the dates indicated (in millions):

	Date of Last Actuarial Valuation	State Share of Unfunded Actuarial Liability	Total Unfunded Actuarial Liability
Public Employees'	6/30/85	$6,589	$11,700
State Teachers'	6/30/85	unknown	10,946
Judges'	6/30/84	unknown	620
Legislators'	6/30/84	20	20

The Education Code requires the State to provide supplemental funding to the State Teachers' Retirement System in order to reduce that system's unfunded actuarial liability. This code requires that, beginning July 1, 1980, annual state contributions of $144 million to the State Teachers' Retirement System be increased or decreased to reflect changes in the California Consumer Price Index. For the 1985–86 fiscal year, the $144 million increased to $226 million because of changes in the California Consumer Price Index. The Education Code also provides for additional annual contributions as follows:

Fiscal Year	Amount	Fiscal Year	Amount
1986–87	$120 million	1991–92	$220 million
1987–88	140 million	1992–93	240 million
1988–89	160 million	1993–94	260 million
1989–90	180 million	1994–95	280 million
1990–91	200 million	thereafter	280 million

Beginning in fiscal year 1994–95, the additional annual contributions of $280 million must be indexed to the California Consumer Price Index.

(10) *Postretirement Health Care Benefits*

In addition to providing pension benefits, the State also provides certain health care benefits for eligible retired employees and their survivors. The cost of retiree health care and dental benefits is recognized as an expenditure when the benefits are paid. The cost of providing these benefits for retirees in fiscal year 1985–86 was $107.9 million which does not include amounts for the University of California.

(11) *Employee Benefits—Deferred Compensation Plan*

The State offers its eligible employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. Eligible employees may defer receiving portions of their salaries, thereby deferring taxation on those portions, until they separate from state service or face a serious financial emergency. The participants direct the plan administrator, the State, to invest the deferred amounts among nine investment options. The cost of administration and all funding are the responsibility of those participating in the plans. The State makes no contribution to the plan. However, the money in the plan is available for payment to the State's general creditors where permitted by the Legislature.

As of June 30, 1986, the total market value of assets in the deferred compensation plan was approximately $655 million.

(12) *Contingencies*

a. Litigation

The State is a party to numerous legal proceedings, many of which normally recur in governmental operations. Tort liability is self-insured through a blanket appropriation. In addition, specific claims bills are passed by the Legislature in the year that the payment is made for large settlements and awards. The State is involved in certain other legal proceedings that, if decided against the State, may require the State to make significant future expenditures or may impair future revenue sources. Because of the prospective nature of these proceedings, no provision for this potential liability has been made in the accompanying financial statements, nor can an estimate of the potential loss be made.

b. Federal Audit Exceptions

The State of California receives substantial funding from the federal government in the form of grants and contracts. The State is entitled to these resources only if it complies with the terms and conditions of the grants and contracts and with the applicable federal laws and regulations; the State may spend these resources only for eligible purposes. If audits disclose exceptions, the State may incur a liability to the federal government.

c. Insurance Program

The State has elected, with a few exceptions, to be self-insured against loss or liability. The State generally does not maintain reserves; losses are covered by appropriations in the year in which the payment occurs.

Workers' compensation benefits for self-insured agencies are initially paid by the State Compensation Insurance Fund. The State Compensation Insurance Fund estimated the liability for future workers' compensation claims against the State's self-insured agencies to be approximately $326.5 million as of June 30, 1986.

(13) *University of California—Financial Transactions*

The financial transactions of the University of California are included in this report only as to the amounts appropriated by the Legislature for support and capital outlay. Expenditures from these appropriations are included as part of the cost of state government.

The University of California, including its various branches, is administered by a Board of Regents as a public trust, subject only to such legislative control as may be necessary to insure compliance with the terms of the endowments of the University and the security of its funds.

(14) *County and District Agricultural Fairs—Financial Transactions*

The financial transactions of district agricultural associations, citrus fairs, and county fairs are included only with regard to the disbursement of state funds appropriated for their use. These associations and fairs are semi-independent and operate with both state and local funds.

(15) *Appropriations Limit*

The State is subject to an annual appropriations limit imposed by Article XIIIB of the California Constitution. The Constitution establishes a limit on the growth of certain appropriations made from state tax revenues, adjusted annually for inflation and population growth. All tax revenue received must either be appropriated or returned to the taxpayers. Any funds not specifically appropriated are appropriated annually to a special account for economic uncertainties in each fund.

The Constitution imposes no limit on appropriations or funds obtained through nontax sources such as reasonable user charges or fees and from bond proceeds. The state appropriations limit is also exclusive of certain appropriations such as state subventions to local governments that are not restricted in their use. State appropriations to local governments without restrictions are considered tax proceeds for local entities, subject to each local entity's revenue and appropriations limit.

The appropriations limit is established each year in the Legislative Budget Act and is amended during the fiscal year for transfers of fiscal responsibility between the state and local governments. The Budget Act provides that any judicial action or proceeding to attack, review, set aside, void or annul the revenue and appropriations limit for fiscal year 1985–86 shall be commenced within 45 days of the effective date of the act. There were no such actions.

The Governor reports in the 1987–88 Governor's Budget that the state appropriations limit and appropriations subject to the limit for fiscal year 1985–86 are as follows (in millions):

State appropriations limit	$22,962
Appropriations subject to limit	22,467
Amount under limit	$495

GOVERNMENTAL COST FUNDS

COMPARATIVE SUMMARY OF REVENUES AND EXPENDITURES

GOVERNMENTAL COST FUNDS
COMPARATIVE STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FISCAL YEAR ENDED JUNE 30, 1986
(Thousands of Dollars)

	General Fund			Other Governmental Cost Funds			Total		
	Actual	Estimated	Variance Favorable/ Unfavorable	Actual	Estimated	Variance Favorable/ Unfavorable	Actual	Estimated	Variance Favorable/ Unfavorable
Major Taxes and Licenses									
Alcoholic Beverage Taxes and Fees									
Excise tax on beer and wine	$29,892	$31,800	$ – 1,908	....	....	....	$29,892	$31,800	$ – 1,908
Excise tax on distilled spirits	102,370	108,000	– 5,630	....	....	....	102,370	108,000	– 5,630
Bank and Corporation Tax	3,843,024	3,950,000	– 106,976	....	....	....	3,843,024	3,950,000	– 106,976
Cigarette Tax	181,252	180,000	1,252	$76,889	$77,000	$ – 111	258,141	257,000	1,141
Estate Tax	207,021	....	207,021	....	....	....	207,021	....	207,021
Gift Tax	1,247	....	1,247	....	....	....	1,247	....	1,247
Horse Racing Revenues	111,933	122,000	– 10,067	19,659	20,235	– 576	131,592	142,235	– 10,643
Inheritance Tax	44,542	193,000	– 148,458	....	....	....	44,542	193,000	– 148,458
Insurance Tax	839,939	675,000	164,939	....	....	....	839,939	675,000	164,939
Motor Vehicle Fuel Tax—gasoline	....	....	....	1,061,672	1,020,000	41,672	1,061,672	1,020,000	41,672
Motor Vehicle Fuel Tax—diesel	....	....	....	132,500	129,000	3,500	132,500	129,000	3,500
Motor Vehicle License ("In-Lieu") Fees	....	....	....	1,486,341	1,315,000	171,341	1,486,341	1,315,000	171,341
Motor Vehicle Registration and Other Fees	....	....	....	997,912	930,000	67,912	997,912	930,000	67,912
Personal Income Tax	11,410,901	11,165,000	245,901	2,139	....	2,139	11,413,040	11,165,000	248,040
Retail Sales and Use Tax	10,202,041	10,510,000	– 307,959	115,889	108,000	7,889	10,317,930	10,618,000	– 300,070
Trailer Coach License ("In-Lieu") Fees	....	....	....	31,042	34,000	– 2,958	31,042	34,000	– 2,958
Total, Major Taxes and Licenses	**$26,974,162**	**$26,934,800**	**$39,362**	**$3,924,043**	**$3,633,235**	**$290,808**	**$30,898,205**	**$30,568,035**	**$330,170**
Other Revenues	**$1,205,274**	**$964,775**	**$240,499**	**$1,568,151**	**$1,384,984**	**$183,167**	**$2,773,425**	**$2,349,759**	**$423,666**
Grand Totals, All Revenues	**$28,179,436**	**$27,899,575**	**$279,861**	**$5,492,194**	**$5,018,219**	**$473.975**	**$33,671,630**	**$32,917,794**	**$753,836**

Amounts in "Estimated" column were taken from Schedule 8, "Comparative Statement of Revenues" 1985–86 Governor's Budget

GOVERNMENTAL COST FUNDS
COMPARATIVE STATEMENT OF ACTUAL AND BUDGETED EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 1986

(Thousands of Dollars)

	General Fund			Other Governmental Cost Funds			Total		
	Actual	Budgeted	Variance Favorable/ Unfavorable	Actual	Budgeted	Variance Favorable/ Unfavorable	Actual	Budgeted	Variance Favorable/ Unfavorable
Legislative, Judicial, Executive									
Legislative	$26,283	$26,326	$43	$121,714	$121,714	....	$147,997	$148,040	$43
Judicial	152,566	154,002	1,436	278	278	....	152,844	154,280	1,436
Executive	310,378	314,616	4,238	49,054	50,270	$1,216	359,432	364,886	5,454
State and Consumer Services	225,319	227,722	2,403	556,242	570,330	14,088	781,561	798,052	16,491
Business, Transportation and Housing									
Business and Housing	66,720	67,512	792	62,046	63,543	1,497	128,766	131,055	2,289
Transportation	57	68	11	1,980,403	2,221,845	241,442	1,980,460	2,221,913	241,453
Resources	466,430	485,285	18,855	284,959	317,830	32,871	751,389	803,115	51,726
Health and Welfare	9,000,980	9,074,224	73,244	112,352	125,501	13,149	9,113,332	9,199,725	86,393
Correctional Programs	1,361,024	1,373,769	12,745	25,354	31,135	5,781	1,386,378	1,404,904	18,526
Education									
Education—K through 12	10,847,502	10,862,878	15,376	57,112	59,286	2,174	10,904,614	10,922,164	17,550
Higher Education	4,197,724	4,237,711	39,987	185,222	220,577	35,355	4,382,946	4,458,288	75,342
General Government									
Other Governmental Units	326,314	338,118	11,804	250,569	260,941	10,372	576,883	599,059	22,176
Debt Service	443,885	443,885	....	....	....	....	443,885	443,885	....
Tax Relief	918,059	933,965	15,906	....	....	....	918,059	933,965	15,906
Shared Revenues	472	472	....	2,099,198	2,099,198	....	2,099,670	2,099,670	....
Miscellaneous	576,766	623,756	46,990	56,031	58,754	2,723	632,797	682,510	49,713
Credit for Overhead Services by General Fund	–90,259	–90,259	....	18	18	....	–90,241	–90,241	....
Statewide Indirect Cost Recoveries	–18,931	–18,931	....	....	....	....	–18,931	–18,931	....
Unallocated [*]	366	27,949	27,583	47	47	....	413	27,996	27,583
Total	$28,811,655	$29,083,068	$271,413	$5,840,599	$6,201,267	$360,668	$34,652,254	$35,284,335	$632,081

[*] Allotments are made to various agencies from these items. Actual expenditures and savings made from these allotments are usually included under the other functions shown above.

STATISTICAL SECTION

STATISTICAL DATA—LAST TEN YEARS

GOVERNMENTAL COST FUNDS
REVENUE BY SOURCE
LAST TEN YEARS

(In Thousands)

	1976–1977	1977–1978	1978–1979	1979–1980	1980–1981	1981–1982	1982–1983	1983–1984	1984–1985	1985–1986
Major Taxes and Licenses										
Alcoholic Beverage Taxes and Fees:										
Excise tax on beer and wine	$22,210	$22,972	$25,137	$26,183	$27,669	$28,372	$27,690	$29,450	$29,834	$29,892
Excise tax on distilled spirits	105,275	109,088	114,922	112,757	115,191	111,151	108,519	107,983	105,952	102,370
Bank and Corporation Tax	1,641,500	2,082,208	2,381,223	2,510,039	2,730,624	2,648,735	2,536,011	3,231,281	3,664,593	3,843,024
Cigarette Tax	269,384	273,658	268,816	290,043	278,161	276,824	271,621	263,231	262,868	258,141
Estate Tax	....	....	....	....	....	....	28,260	127,874	190,571	207,021
Gift Tax	64,526	13,397	14,709	19,673	22,036	14,751	8,328	2,879	2,079	1,247
Horse Racing Revenues	102,702	111,591	112,856	127,002	129,779	119,626	120,159	141,001	133,814	131,592
Inheritance Tax	303,438	351,695	402,246	445,938	508,149	467,549	481,287	105,699	104,155	44,542
Insurance Tax	322,476	387,560	420,184	446,228	460,926	454,984	736,929	457,490	643,139	839,939
Motor Vehicle License ("In-Lieu") Fees	410,539	494,323	570,312	627,122	656,132	706,416	753,834	1,013,030	1,210,242	1,486,341
Motor Vehicle Fuel Tax—gasoline	748,738	784,076	822,165	773,695	758,359	752,158	835,401	1,087,472	1,028,432	1,061,672
Motor Vehicle Fuel Tax—diesel	61,583	66,105	74,426	79,057	81,635	81,288	93,232	125,695	131,205	132,500
Motor Vehicle Registration and Other Fees	362,932	390,256	409,672	424,462	433,587	636,970	825,659	859,392	893,668	997,912
Motor Vehicle Transportation Tax	108	....	....	....	....	....	....	....	....	....
Personal Income Tax	3,761,356	4,667,887	4,761,571	6,506,015	6,628,694	7,483,007	7,701,099	9,290,279	10,807,706	11,413,040
Retail Sales and Use Tax	4,314,201	5,030,438	5,780,919	6,623,521	7,131,429	7,689,023	7,795,488	8,797,865	9,797,564	10,317,930
Trailer Coach License ("In-Lieu") Fees	34,311	39,831	41,872	45,056	37,574	29,968	35,500	33,868	33,416	31,042
Total, Major Tax and License Revenue	**$12,525,279**	**$14,825,085**	**$16,201,030**	**$19,056,791**	**$19,999,945**	**$21,500,822**	**$22,359,017**	**$25,674,489**	**$29,039,238**	**$30,898,205**
Other Revenues										
Liquor license fees	$23,001	$23,921	$26,056	$27,322	$26,627	$27,159	$27,425	$29,569	$29,214	$30,766
Private car tax	7,373	8,277	3,326	4,504	8,301	4,854	4,133	576	3,377	3,081
Off-highway motor vehicle license fees ("In-Lieu") tax	442	444	423	456	530	520	622	662	730	800
Off-highway motor vehicle registration and other fees	1,417	1,559	1,374	1,435	1,906	1,668	941	2,359	2,547	3,309
Personalized license plates	4,229	5,262	7,571	8,700	9,853	10,574	15,898	22,073	23,722	24,970
Architecture public building fees	3,581	2,944	2,360	2,505	2,564	4,729	6,247	10,895	13,381	19,956
County costs—mentally ill patients	6,524	7,395	....	5,732	8,426	17,985	16,912	17,944	19,253	25,051
Pay patients board charges	11,208	20,802	16,807	15,284	17,078	16,136	25,903	25,433	30,405	33,068
Teacher credential fees	3,137	2,777	2,363	2,728	3,665	4,286	4,663	5,278	5,466	5,217
Receipts from Health Care Deposit Fund	96,493	72,499	114,729	113,068	234,929	250,320	292,465	300,562	312,954	395,874

GOVERNMENTAL COST FUNDS
REVENUE BY SOURCE—Continued
LAST TEN YEARS
(In Thousands)

	1976–1977	1977–1978	1978–1979	1979-1980	1980–1981	1981–1982	1982–1983	1983–1984	1984–1985	1985–1986
Medicare receipts from Federal Government	7,715	9,068	6,864	5,768	3,870	8,344	8,227	8,481	8,639	12,383
Electrical Energy Tax	13,989	17,660	18,066	19,022	23,817	30,994	30,726	32,131	34,432	34,839
Emergency Telephone User's Surcharge	....	8,747	14,069	15,142	15,760	20,052	23,057	25,356	30,189	34,544
Interest income										
Pooled Money investments	152,173	282,695	446,352	544,273	460,284	317,272	239,898	255,735	473,495	520,739
Surplus Money investments	35,201	56,817	87,627	114,723	105,226	96,718	74,254	111,344	164,799	164,024
Condemnation Deposits investments	260	337	680	1,131	1,258	1,542	1,094	888	1,858	5,844
Other	3,150	1,736	3,827	6,164	4,664	8,861	18,255	14,021	16,106	13,369
Oil, Gas and Mineral revenues										
Collected by State Lands Commission	103,189	89,299	103,463	300,226	495,808	466,084	461,048	392,217	513,580	420,902
Collected by other State agencies	609	590	1,099	1,002	1,065	1,434	5,102	4,909	4,922	4,442
Federal lands	8,946	8,299	16,665	15,369	17,383	20,040	29,954	38,840	36,990	32,057
Penalties and interest on unemployment contributions	8,361	9,616	9,073	10,762	11,553	10,562	15,474	27,927	31,848	30,272
Penalties on traffic violations and criminal convictions	37,709	39,572	42,445	46,440	51,136	54,791	55,985	71,231	84,495	89,618
Sales of State property and fixed assets	6,028	10,301	11,479	9,888	4,971	2,614	19,617	20,445	5,253	3,799
State beach and park service fees	12,466	12,918	13,456	14,366	17,978	20,162	23,224	26,426	29.426	27,953
California Exposition and State Fair	1,368	....	....	....	....	....	....	....	....	....
Pari-mutuel wagering fees	....	1,166	1,263	1,338	1,410	1,576	1,520	1,636	1,434	1,772
Parking lot revenue	....	249	237	287	493	540	501	712	831	652
Not otherwise classified	177,780	249,516	278,334	301,966	341,791	433,943	478,706	525,506	697,181	834,124
Total—Other Revenue	**$726,349**	**$944,466**	**$1,230,008**	**$1,589,601**	**$1,872,346**	**$1,833,760**	**$1,881,851**	**$1,973,156**	**$2,576,527**	**$2,773,425**
Total—All Revenue	**$13,251,628**	**$15,769,551**	**$17,431,038**	**$20,646,392**	**$21,872,291**	**$23,334,582**	**$24,240,868**	**$27,647,645**	**$31,615,765**	**$33,671,630**

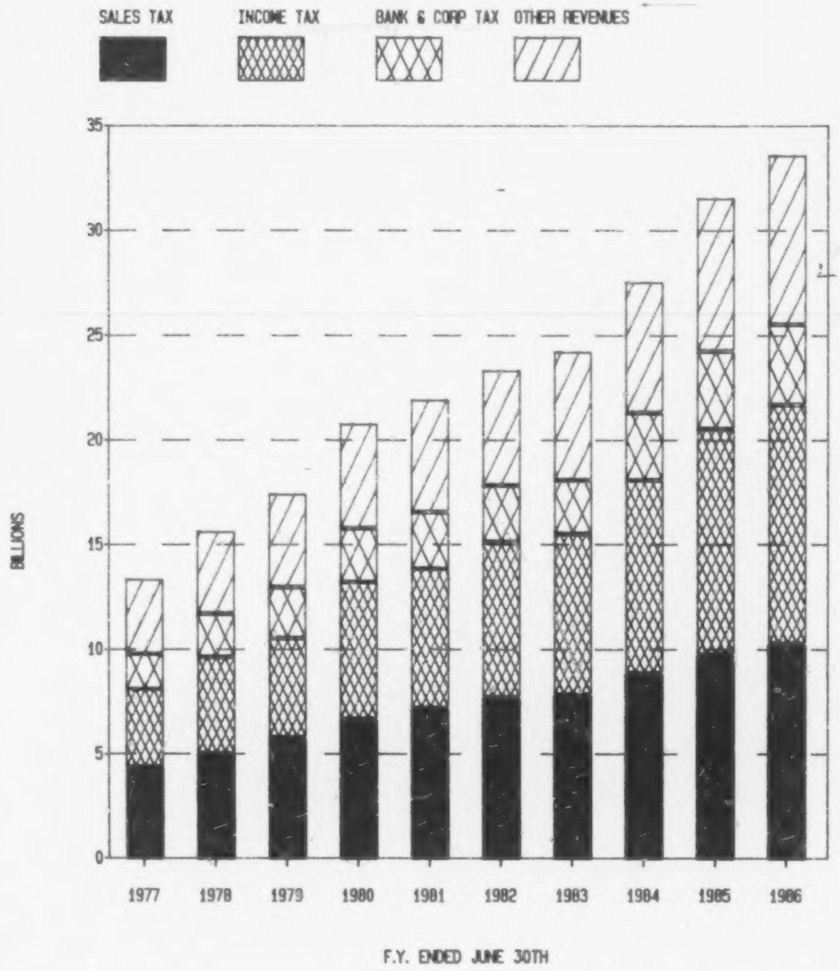
GOVERNMENTAL COST FUNDS
SCHEDULE OF EXPENDITURES BY FUNCTION AND CHARACTER
LAST TEN YEARS

(In Thousands)

	1976–1977	1977–1978	1978–1979	1979–1980	1980–1981	1981–1982	1982–1983	1983–1984	1984–1985	1985–86
Function										
Legislative, Judicial, Executive										
Legislative	$62,022	$98,249	$66,433	$88,126	$99,208	$124,476	$111,401	$119,147	$126,054	$147,997
Judicial	48,609	50,535	57,185	70,862	83,166	80,217	93,617	100,470	126,534	152,844
Executive	143,802	163,170	177,852	259,381	319,722	335,896	253,486	426,187	318,700	359,432
State Consumer Services	270,240	161,861	207,054	225,758	271,352	229,001	280,521	545,962	522,838	781,561
Business, Transportation, and Housing										
Business and Housing	51,244	55,576	67,155	161,100	96,870	86,886	68,553	86,363	117,897	128,766
Transportation	861,161	813,164	944,651	1,220,340	1,297,393	1,347,511	1,487,837	1,565,808	1,817,348	1,980,460
Resources	316,226	381,716	435,137	522,794	582,343	535,642	536,249	489,604	632,444	751,389
Health and Welfare	3,556,180	4,141,626	5,122,643	5,881,984	7,090,007	7,405,622	7,331,969	7,280,898	8,098,565	9,113,332
Correctional Programs	....	....	417,332	514,332	621,104	735,951	735,240	854,080	1,060,186	1,386,378
Education										
Education—K through 12	2,896,750	3,109,416	5,602,237	6,988,153	7,449,199	7,726,904	7,716,880	8,744,316	9,768,580	10,904,614
Higher Education	1,904,141	2,069,494	2,385,664	2,848,500	3,309,640	3,274,886	3,253,332	3,251,398	3,884,049	4,382,946
General Government										
General Administration	91,938	260,562	270,229	324,747	340,195	422,219	391,056	407,060	473,653	576,883
Debt Service	152,373	165,995	185,611	197,047	210,088	218,092	284,346	339,052	375,697	443,885
Tax Relief	1,344,981	1,425,570	778,634	999,941	1,337,588	1,310,763	1,347,377	1,123,195	946,929	918,059
Shared Revenues	847,458	945,554	1,028,459	1,149,655	1,176,883	985,061	1,012,365	1,151,820	1,797,573	2,099,670
Proposition 13 Relief	....	....	865,333	221	....	....	....	....	....	....
Miscellaneous	....	....	....	....	114,309	36,111	141,669	419,913	496,064	633,210
Credits for Overhead Services by General Fund	–27,141	–30,712	–37,692	–36,816	–35,489	–49,846	–58,973	–73,601	–82,773	–90,241
Statewide Indirect Cost Recoveries	....	....	....	–6,932	–11,075	–10,818	–17,865	–25,539	–21,231	–18,931
Total	$12,519,984	$13,811,776	$18,573,917	$21,409,193	$24,352,503	$24,794,574	$24,969,060	$26,806,133	$30,459,107	$34,652,254
Character										
State Operations	$3,510,577	$3,616,346	$3,345,320	$5,040,909	$5,705,647	$6,012,278	$6,241,328	$6,648,468	$7,363,566	$9,127,225
Local Assistance	8,585,148	9,798,565	14,179,614	15,921,031	18,200,113	18,622,285	18,531,951	19,993,155	22,483,639	25,079,118
Capital Outlay	424,259	396,865	1,048,983	447,253	446,743	160,011	195,781	164,510	611,902	445,911
Total	$12,519,984	$13,811,776	$18,573,917	$21,409,193	$24,352,503	$24,794,574	$24,969,060	$26,806,133	$30,459,107	$34,652,254

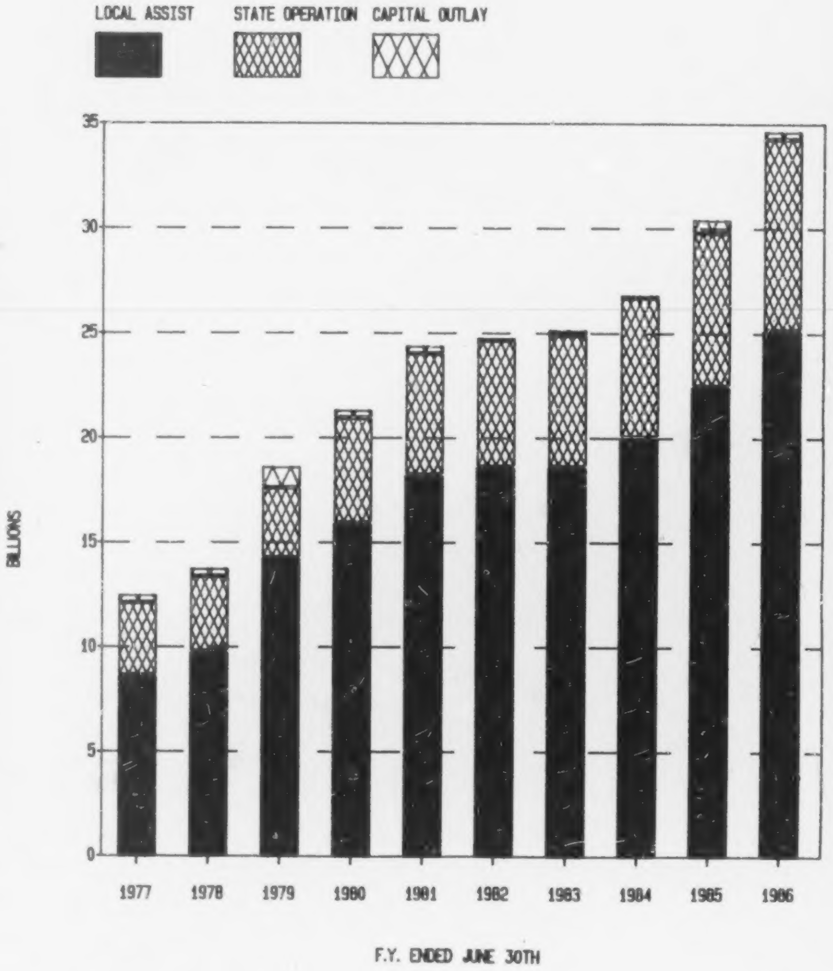
GOVERNMENTAL COST FUNDS

REVENUES



GOVERNMENTAL COST FUNDS

EXPENDITURES



ALL FUNDS

FINANCIAL CONDITION

OPERATIONS

GOVERNMENTAL COST FUNDS

FINANCIAL CONDITION

OPERATIONS *

The year-end financial reports submitted by the agencies have not been audited by us, and accordingly, we cannot certify as to the completeness or consistency of the data contained therein.

* Detail of Governmental Cost Fund Expenditures and Revenues are available in the Annual Report Supplement published under a separate cover.

Statement No. 1

ALL FUNDS
Statement of Financial Condition
June 30, 1986

	Grand Total	Governmental Cost Funds (Statement No. 3)	Working Capital and Revolving Funds (Statement No. 7)	Public Service Enterprise Funds (Statement No. 9)	Bond Funds (Statement No. 11)	Retirement Funds (Statement No. 13)	Trust and Agency Funds (Statement No. 15)
ASSETS							
Cash in State Treasury and Agency Accounts	$16,216,173,827	$2,185,350,373	$8,092,406,306	$229,405,659	$912,137,505	$18,398,322	$4,778,475,662
Deposits in Surplus Money Investment Fund	7,281,138,000	1,946,878,000	204,949,000	3,048,300,000	172,376,000	1,286,194,000	622,441,000
Investments	49,871,126,903	....	....	2,678,114,240	....	46,550,669,285	642,343,378
Amount on Deposit with U.S. Treasury	3,650,544,501	....	....	....	....	....	3,650,544,501
Receivables	2,623,530,585	884,777,041	12,695,246	252,138,263	25,930	1,072,298,720	401,595,385
Due from Other Funds	3,507,487,686	2,277,089,654	313,684,875	191,476,732	9,653,434	57,859,214	657,723,777
Due from Other Governments	2,172,388,609	26,780,922	61,406,854	23,681,098	3,019,319	112,690	2,057,387,726
Prepaid Expenses	525,753,092	133,263,169	7,811,704	78,975,433	....	49,916	305,652,870
Inventory	63,592,897	....	37,522,215	25,096,138	....	10,670	963,874
Advances and Loans Receivable	5,115,061,070	8,369,120	3,006,625	5,000,393,341	....	....	103,291,984
Securities and Other Property Held in Trust	7,982,227,767	....	....	33,407,222	....	....	7,948,820,545
Fixed Assets	4,998,755,365	....	661,281,568	3,726,270,487	....	529,647,383	81,555,927
Bonds Authorized and Unissued	4,060,236,690	....	66,455,000	1,353,781,690	2,640,000,000	....	....
Building Certificates Authorized and Unissued	3,194,318	....	3,194,318	....	....	....	....
Notes Authorized and Unissued	1,035,000	....	....	1,035,000	....	....	....
Provision for Long-Term Obligations	1,151,544,225	14,723,130	738,095	1,079,278,000	....	....	56,805,000
Other Assets	1,040,872,268	2,856,451	157,844	1,017,929,464	....	11,542,213	8,386,296
Total Assets	**$110,264,662,803**	**$7,480,087,860**	**$9,465,309,650**	**$18,739,282,767**	**$3,737,212,188**	**$49,526,782,413**	**$21,315,987,925**
LIABILITIES							
Accounts Payable	$5,346,332,058	$2,173,938,725	$562,981,107	$440,097,695	$430,094,533	$449,127,310	$1,290,092,688
Benefits Payable	1,579,242,645	....	....	1,579,242,645	....	....	....
Due to Other Funds	4,003,740,537	1,402,994,724	497,049,229	735,244,158	55,301,235	164	1,313,151,027
Due to Other Governments	2,089,105,595	1,134,913,366	1,227,771	37,366,160	240,380,884	....	675,217,414
Accrued Interest Payable	289,316,208	55,793,543	....	232,556,263	....	....	966,402
Dividends Payable	90,000,000	....	....	90,000,000	....	....	....
Advance Collections	812,131,866	155,271,713	67,325,802	565,963,563	....	8,898,278	14,672,510
Deposits	7,872,799,808	23,458,208	7,801,624,493	47,345,202	....	....	371,905
Advances from Other Funds	141,323,446	....	17,922,187	123,351,259	....	....	50,000
Capital Lease Obligations	34,611,195	....	34,611,195	....	....	....	....
Bonds Payable	10,429,227,592	....	159,876,639	10,212,446,323	99,630	....	56,805,000
Notes Payable	162,657,358	....	....	113,748,114	....	48,266,244	643,000
Other Liabilities	166,308,206	72,932,668	5,305,081	25,247,525	150	27,901,098	34,921,684
Total Liabilities	**$33,016,796,514**	**$5,019,302,947**	**$9,147,923,504**	**$14,202,608,907**	**$725,876,432**	**$534,193,094**	**$3,386,891,630**

ALL FUNDS—Continued
Statement of Financial Condition
June 30, 1986

	Grand Total	Governmental Cost Funds (Statement No. 3)	Working Capital and Revolving Funds (Statement No. 7)	Public Service Enterprise Funds (Statement No. 9)	Bond Funds (Statement No. 11)	Retirement Funds (Statement No. 13)	Trust and Agency Funds (Statement No. 15)
RESERVES							
Reserve for Investment in Fixed Assets	$893,476,956	....	$25,315,474	$786,415,416	....	$810,532	$80,935,534
Reserve for Bonds and Building Certificates—Authorized and Unissued	1,174,466,008	....	69,649,318	1,104,816,690	....	....	....
Other Reserves	339,849,836	....	....	110,222,294	....	....	229,627,542
Total Reserves	**$2,407,792,800**	....	**$94,964,792**	**$2,001,454,400**	....	**$810,532**	**$310,563,076**
FUND BALANCE							
Deposits	$8,091,045,179	....	....	....	....	....	$8,091,045,179
Retirement Systems Reserves	48,991,778,787	....	....	....	....	$48,991,778,787	....
Working Capital Advances	4,785,345	....	$4,785,345	....	....	....	....
Investment in Fixed Assets	54,113,845	....	54,113,845	....	....	....	....
Designated for Unencumbered Balances of Continuing Appropriations	2,567,755,376	$1,443,056,912	....	....	$1,124,698,464	....	....
Undesignated (Available Surplus)	1,526,734,028	–351,358,632	–8,280,579	....	1,886,637,292	....	–264,053
Reserve for Section 5100-001-185 of the Budget Act	20,893,411	20,893,411	....	....	....	....	....
Contingency Reserves for Economic Uncertainties	9,123,894,686	795,304,093	171,802,743	$2,504,907,886	....	....	5,651,879,964
Special Fund for Economic Uncertainties	443,158,009	443,158,009	....	....	....	....	....
Others	4,015,914,823	109,731,120	....	30,311,574	....	....	3,875,872,129
Total Fund Balance	**$74,840,073,489**	**$2,460,784,913**	**$222,421,354**	**$2,535,219,460**	**$3,011,335,756**	**$48,991,778,787**	**$17,618,533,219**
Total Liabilities, Reserves and Fund Balance	**$110,264,662,803**	**$7,480,087,860**	**$9,465,309,650**	**$18,739,282,767**	**$3,737,212,188**	**$49,526,782,413**	**$21,315,987,925**

Statement No. 2

ALL FUNDS
Statement of Operations
Fiscal Year Ended June 30, 1986

	Grand Total	Governmental Cost Funds (Statement No. 4)	Working Capital and Revolving Funds (Statement No. 8)	Public Service Enterprise Funds (Statement No. 10)	Bond Funds (Statement No. 12)	Retirement Funds (Statement No. 14)	Trust and Agency Funds (Statement No. 16)
FUND BALANCE, JUNE 30, 1985	**$65,807,024,675**	**$2,982,424,327**	**$203,237,785**	**$2,522,915,637**	**$3,078,942,269**	**$41,747,622,760**	**$15,271,881,897**
ADDITIONS							
Revenues	$33,671,630,079	$33,671,630,079	....	....	....	....	....
Operating Income	17,284,853,273	....	$8,404,962,624	$4,694,696,668	$16,761,907	....	$4,168,432,074
Revenues Collected for Other Funds	26,887,536,168	26,887,536,168	....	....	....	....	....
Receipts from Federal Government	9,595,685,711	....	....	....	....	....	9,595,685,711
Receipts from Local Government	111,014,637	....	....	....	111,014,637	....	....
Transfers from Other Funds	7,461,273,551	2,402,982,562	186,533,558	71,618,033	20,748	$15,081,000	4,785,037,650
Transfers from Federal Trust Fund	5,036,380,186	....	....	1,843,836	....	....	5,034,536,350
Income from Investments	7,938,868,296	....	597,463,709	711,689,702	99,425,119	5,785,348,521	744,941,245
Bonds Authorized	995,000,000	....	....	250,000,000	745,000,000	....	....
Proceeds from Sale of Bonds	757,197	....	....	757,197	....	....	....
Retirement Systems Receipts	4,297,530,959	....	....	....	....	4,297,530,959	....
Sales Tax Collected for Local Government	3,297,949,962	3,297,949,962	....	....	....	....	....
Trust Receipts	2,077,670,439	....	....	....	....	....	2,077,670,439
Receipts from Depositors	2,324,465,668	....	....	....	....	....	2,324,465,668
Net Increase in Accountability for Deposits	1,949,800,812	....	....	....	....	....	1,949,800,812
Prior Year Revenue Adjustments	−282,299,518	−7,511,375	271,245	−254,392,559	−11,045	−6,597,811	−14,057,973
Prior Year Surplus Adjustments	10,667,168	....	140,366	401,106	....	....	10,125,696
Other Additions	4,698,381,108	4,526,252,265	61,512,730	92,898,939	236,210	3,468,886	14,012,078
Total Additions	**$127,357,165,696**	**$70,778,839,661**	**$9,250,884,232**	**$5,569,512,922**	**$972,447,576**	**$10,094,831,555**	**$30,690,649,750**

Statement No. 2

ALL FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Grand Total	Governmental Cost Funds (Statement No. 4)	Working Capital and Revolving Funds (Statement No. 8)	Public Service Enterprise Funds (Statement No. 10)	Bond Funds (Statement No. 12)	Retirement Funds (Statement No. 14)	Trust and Agency Funds (Statement No. 16)
DEDUCTIONS							
Governmental Cost Expenditures	$34,652,260,572	$34,652,260,572	....	....	....	....	....
Operating Expenditures and Expenses	20,442,046,340	....	$9,156,918,667	$3,111,913,907	$1,418,281,006	....	$6,754,932,760
Disbursement of Revenues Collected for Other Funds	26,887,536,168	26,887,536,168	....	....	....	....	....
Expenditures of Receipts from Federal Government, Other State and Local Agencies	11,564,939,342	....	....	....	....	....	11,564,939,342
Transfers to Other Funds	8,428,534,727	2,243,173,048	5,200,000	772,988,070	33,706,908	....	5,373,466,701
Net Income Available for Dividends	196,659,747	....	....	196,659,747	....	....	....
Redemption of Bonds and Notes	57,799,169	....	....	55,650,482	....	....	2,148,687
Interest on Bonded Debt	708,916,710	....	....	704,448,751	....	....	4,467,959
Workers Benefit Payments	694,488,102	....	....	694,488,102	....	....	....
Reimbursements to General Fund for Debt Service	193,804,626	....	....	....	193,804,626	....	....
Retirement Systems Expenditures	2,833,931,990	....	....	....	....	$2,833,931,990	....
Distributions of Local Sales Tax Collections	3,297,949,962	3,297,949,962	....	....	....	....	....
Securities Released or Sold	2,516,486,163	....	....	....	....	....	2,516,486,163
Payments to and for Depositors	2,189,029,291	....	....	....	....	....	2,189,029,291
Net Decrease in Accountability for Deposits	−10,073,997	....	−10,073,997	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	−932,869,573	−244,353,519	−4,752,983	−24,278,828	−605,738,451	11,064,738	−64,810,530
Prior Year Surplus Adjustments	35,533,739	....	14,243,886	21,213,029	....	....	76,824
Other Deductions	4,567,143,804	4,463,912,844	70,165,090	24,125,839	....	5,678,800	3,261,231
Total Deductions	**$118,324,116,882**	**$71,300,479,075**	**$9,231,700,663**	**$5,557,209,099**	**$1,040,054,089**	**$2,850,675,528**	**$28,343,998,428**
FUND BALANCE, JUNE 30, 1986	**$74,840,073,489**	**$2,460,784,913**	**$222,421,354**	**$2,535,219,460**	**$3,011,335,756**	**$48,991,778,787**	**$17,618.533,219**

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS

Statement of Financial Condition

June 30, 1986

	General Fund	Total General Fund Special Accounts	Access For Handicapped Account	Attorney General Antitrust Account	Boxer's Pension Account	California State Fair Police Special Account
ASSETS						
Cash in State Treasury and Agency Accounts	$722,823,825	$284,962,580	$369,601	$889,649	$11,662	$16,860
Deposits in Surplus Money Investment Fund	....	39,458,000	....	....	....	....
Receivables	98,565,862	5,635,815	....	....	....	....
Due from Other Funds	1,114,458,320	25,861,737	33,764	58	....	....
Due from Other Governments	15,011,152	466,274	....	....	....	....
Prepaid Expenses	105,533,812	23,042	....	....	....	....
Advances to Other Funds	6,200,000	138,893	....	....	....	....
Loans to Other Governmental Entities	....	256,227	....	....	....	....
Provision for Long-Term Obligations	....	11,391,560	....	....	....	....
Other Assets	437,248	756	....	....	....	....
Total Assets	**$2,063,030,219**	**$368,194,884**	**$403,365**	**$889,707**	**$11,662**	**$16,860**
LIABILITIES						
Accounts Payable	$737,750,180	$80,669,870	....	....	....	....
Due to Other Funds	230,283,637	58,208,825	$103,368	$122,842	....	....
Due to Other Governments	294,712,545	5,461,867	....	....	....	....
Accrued Interest Payable	55,793,543	....	....	....	....	....
Advance Collections	35,353,258	1,141,062	266,858	....	....	....
Deposits	15,119	157,550	....	....	....	....
Other Liabilities	22,843,608	67,358	1,481	....	....	....
Total Liabilities	**$1,376,751,890**	**$145,706,532**	**$371,707**	**$122,842**	....	....
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$243,120,320	$152,765,179	....	....	....	....
Undesignated (Available Surplus)	....	−11,233,539	....	....	....	....
Contingency Reserve for Economic Uncertainties	....	80,956,712	$31,658	$766,865	$11,662	$16,860
Special Fund for Economic Uncertainties	443,158,009	....	....	....	....	....
Total Fund Balance	**$686,278,329**	**$222,488,352**	**$31,658**	**$766,865**	**$11,662**	**$16,860**
Total Liabilities and Fund Balance	**$2,063,030,219**	**$368,194,884**	**$403,365**	**$889,707**	**$11,662**	**$16,860**

Statement No. 4

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS

Statement of Operations

Fiscal Year Ended June 30, 1986

	General Fund	Total General Fund Special Accounts	Access For Handicapped Account	Attorney General Antitrust Account	Boxer's Pension Account	California State Fair Police Special Account
FUND BALANCE, JUNE 30, 1985	**$1,400,210,818**	**$251,251,638**	**$−409,590**	....	**$11,662**	**$14,301**
ADDITIONS						
Revenues	$28,179,436,282	$268,303,688	$743,990	$1,785,332	....	$7,944
Transfers from Other Funds	47,392,130	87,318,708	....	....	....	....
Prior Year Revenue Adjustments	−8,930,858	−5,150,609	58,483	....	....	....
Other Additions	35,590,957	2,534,965,533	....	....	....	....
Total Additions	**$28,253,488,511**	**$2,885,437,320**	**$802,473**	**$1,785,332**	....	**$7,944**
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$6,594,510,227	$174,339,245	$366,590	$418,467	....	$1,887
Local Assistance	22,150,272,419	134,654,157	....	....	....	....
Capital Outlay	66,872,451	66,137,045	....	....	....	....
Total	**$28,811,655,097**	**$375,130,447**	**$366,590**	**$418,467**	....	**$1,887**
Transfers to Other Funds	$212,001,594	$11,638,772	....	$600,000	....	....
Adjustments to Prior Year Appropriation Expenditures	−56,235,691	−2,953,341	$−5,365	....	....	$3,498
Other Deductions	....	2,530,384,728	....	....	....	....
Total Deductions	**$28,967,421,000**	**$2,914,200,606**	**$361,225**	**$1,018,467**	....	**$5,385**
FUND BALANCE, JUNE 30, 1986	**$686,278,329**	**$222,488,352**	**$31,658**	**$766,865**	**$11,662**	**$16,860**

Statement No. 3

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Clean Coal Account	County School Service Fund Contingency Account	Dealers' Record of Sale Special Account	Elevator Safety Account	Emergency Clean Water Grant Fund	Energy Resources Programs Account
ASSETS						
Cash in State Treasury and Agency Accounts	$341	$100,000	$98,673	$674,180	$4,000,000	$19,504,541
Receivables	....	....	13,317	258,489	....	17,625
Due from Other Funds	....	....	....	....	....	2,197,616
Prepaid Expenses	....	....	....	....	....	23,042
Advances to Other Funds	....	....	....	....	....	138,893
Other Assets	....	....	....	....	....	756
Total Assets	**$341**	**$100,000**	**$111,990**	**$932,669**	**$4,000,000**	**$21,882,473**
LIABILITIES						
Accounts Payable	....	....	....	$18,769	$400,000	$10,793,657
Due to Other Funds	....	....	$112,123	467,307	....	976,411
Other Liabilities	....	....	....	32,835	....	1,181
Total Liabilities	....	....	**$112,123**	**$518,911**	**$400,000**	**$11,771,249**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	....	....	$64,934	....	$3,600,000	....
Undesignated (Available Surplus)	....	....	−65,067	....	....	....
Contingency Reserve for Economic Uncertainties	$341	$100,000	....	$413,758	....	$10,111,224
Total Fund Balance	**$341**	**$100,000**	**$−133**	**$413,758**	**$3,600,000**	**$10,111,224**
Total Liabilities and Fund Balance	**$341**	**$100,000**	**$111,990**	**$932,669**	**$4,000,000**	**$21,882,473**

Statement No. 4

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Clean Coal Account	County School Service Fund Contingency Account	Dealers' Record of Sale Special Account	Elevator Safety Account	Emergency Clean Water Grant Fund	Energy Resources Programs Account
FUND BALANCE, JUNE 30, 1985	$341	$100,000	$33	$809,230	....	$12,874,503
ADDITIONS						
Revenues	....	....	$779,457	$2,012,389	....	$76,238
Transfers from Other Funds	....	....	....	....	$4,000,000	34,849,205
Prior Year Revenue Adjustments	....	....	–1,176	60,011	....	142
Total Additions	....	....	$778,281	$2,072.400	$4,000,000	$34,925,585
DEDUCTIONS						
Appropriation Expenditures						
State Operations	....	....	$779,761	$2,445,000	$400,000	$32,881,102
Total	....	....	$779,761	$2,445,000	$400,000	$32,881,102
Transfers to Other Funds	....	....	....	....	....	$5,000,000
Adjustments to Prior Year Appropriation Expenditures	....	....	$–1,314	$22,872	....	–192,238
Total Deductions	....	....	$778,447	$2,467,872	$400,000	$37,688,864
FUND BALANCE, JUNE 30, 1986	$341	$100,000	$–133	$413,758	$3,600,000	$10,111,224

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Energy Technologies Research, Development, and Demonstration Account	Farm Labor Contractors Special Account	Farmlands Mapping Account	Financial Responsibility Penalty Account	Fingerprint Fees Account	First Offender Program Evaluation Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$6,000,000	$237,400	$295,149	$585,135	$2,751,970	$786,934
Receivables	....	....	....	....	14,186	....
Due from Other Funds	....	....	....	249,870	1,335,597	....
Due from Other Governments	....	....	....	....	254,715	....
Total Assets	**$6,000,000**	**$237,400**	**$295,149**	**$835,005**	**$4,356,468**	**$786,934**
LIABILITIES						
Accounts Payable	$1,612,500	....	$193,650	....	....	....
Due to Other Funds	....	....	40,709	$72,471	$3,000	$129,606
Total Liabilities	**$1,612,500**	....	**$234.359**	**$72,471**	**$3,000**	**$129,606**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$4,387,500	$129,300	$60,027	$27,340	....	....
Contingency Reserve for Economic Uncertainties	....	108,100	763	735,194	$4,353,468	$657,328
Total Fund Balance	**$4,387,500**	**$237,400**	**$60,790**	**$762,534**	**$4,353,468**	**$657,328**
Total Liabilities and Fund Balance	**$6,000,000**	**$237,400**	**$295,149**	**$835,005**	**$4,356,468**	**$786,934**

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement No. 4

Statement of Operations

Fiscal Year Ended June 30, 1986

	Energy Technologies Research, Development, and Demonstration Account	Farm Labor Contractors Special Account	Farmlands Mapping Account	Financial Responsibility Penalty Account	Fingerprint Fees Account	First Offender Program Evaluation Fund
FUND BALANCE, JUNE 30, 1985	$1,000,000	$210,900	$404	....	$2,766,265	$554,117
ADDITIONS						
Revenues	....	$26,500	$598,359	$835,005	$10,552,290	$653,987
Transfers from Other Funds	$5,000,000	....	....	....	....	....
Prior Year Revenue Adjustments	....	....	....	....	-66,589	....
Total Additions	$5,000,000	$26,500	$598,359	$835,005	$10,485,701	$653,987
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$1,612,500	....	$537,973	$72,471	$8,294,542	$550,776
Total	$1,612,500	....	$537,973	$72,471	$8,294,542	$550,776
Adjustments to Prior Year Appropriation Expenditures	....	....	....	....	$603,956	....
Total Deductions	$1,612,500	....	$537,973	$72,471	$8,898,498	$550,776
FUND BALANCE, JUNE 30, 1986	$4,387,500	$237,400	$60,790	$762,534	$4,353,468	$657,328

Statement No. 3

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Gaming Registration Fee Account	Garment Manufacturer's Special Account	Geothermal Resources Development Account	Hazardous Substance Account—Site Operations and Maintenance Account	Hazardous Substance Clearing Account	Hazardous Substance Sub-Account
ASSETS						
Cash in State Treasury and Agency Accounts	$403,124	$157,550	$6,227,816	$1,025	....	$116,526
Deposits in Surplus Money Investment Fund	....	....	....	1,445,000	....	26,273,000
Receivables	....	....	2,810	....	....	....
Due from Other Funds	....	....	....	64,243	....	7,192,623
Total Assets	$403,124	$157,550	$6,230,626	$1,510,268	....	$33,582,149
LIABILITIES						
Accounts Payable	....	....	$5,512,491	$294,705	....	$6,347,234
Due to Other Funds	$79,599	....	....	....	....	15,183,874
Due to Other Governments	....	....	....	50,998	....	....
Advance Collections	....	....	....	....	....	586,227
Deposits	....	$157,550	....	....	....	....
Total Liabilities	$79,599	$157,550	$5,512,491	$345,703	....	$22,117,335
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	....	....	....	....	....	$236,853
Contingency Reserve for Economic Uncertainties	$323,525	....	$718,135	$1,164,565	....	11,227,961
Total Fund Balance	$323,525	....	$718,135	$1,164,565	....	$11,464,814
Total Liabilities and Fund Balance	$403,124	$157,550	$6,230,626	$1,510,268	....	$33,582,149

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement No. 4

Statement of Operations

Fiscal Year Ended June 30, 1986

	Gaming Registration Fee Account	Garment Manufacturer's Special Account	Geothermal Resources Development Account	Hazardous Substance Account—Site Operations and Maintenance Account	Hazardous Substance Clearing Account	Hazardous Substance Sub-Account
FUND BALANCE, JUNE 30, 1985	$67,496	....	$512,834	$1,242,145	....	$8,011,849
ADDITIONS						
Revenues	$703,765	....	$12,947,895	$147,410	....	$17,682,895
Transfer from Other Funds	....	....	....	....	$1,958,000	....
Prior Year Revenue Adjustments	....	....	−3,219,460	....	....	−1,876,309
Total Additions	$703,765	....	$9,728,435	$147,410	$1,958,000	$15,806,586
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$447,736	....	$7,678,290	$224,990	$1,958,000	$7,813,660
Local Assistance	....	....	1,855,258	....	....	−15,711
Total	$447,736	....	$9,533,548	$224,990	$1,958,000	$7,797,949
Transfers to Other Funds	....	....	....	....	....	$5,354,442
Adjustments to Prior Year Appropriation Expenditures	....	....	$−10,414	....	....	−798,770
Total Deductions	$447,736	....	$9,523,134	$224,990	$1,958,000	$12,353,621
FUND BALANCE, JUNE 30, 1986	$323,525	....	$718,135	$1,164,565	....	$11,464,814

Statement No. 3

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Hazardous Waste Control Account	Hazardous Waste Reduction Incentive Account	Manufactured Home License Fee Account	Mortgage Bond Allocation Fee Account	Mosquitoborne Disease Surveillance Account	Motor Vehicle Parking Facilities Moneys Account
ASSETS						
Cash in State Treasury and Agency Accounts	$38,774	$2,600,000	$1,248,242	$61,406	$41,950	$1,442,158
Deposits in Surplus Money Investment Fund	11,740,000	....	....	....	....	....
Receivables	3,665	....	....	....	....	40,595
Due from Other Funds	332,110	....	6,200,941	....	....	7,033
Due from Other Governments	....	....	....	....	....	400
Total Assets	$12,114,549	$2,600,000	$7,449,183	$61,406	$41,950	$1,490,186
LIABILITIES						
Accounts Payable	$21,569	....	....	$318	....	$1,191
Due to Other Funds	5,933,519	....	$2,000	3,472	....	716,777
Advance Collections	....	....	....	....	....	14,206
Total Liabilities	$5,955,088	....	$2,000	$3,790	....	$732,174
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$200,000	$2,600,000	....	....	....	....
Contingency Reserve for Economic Uncertainties	5,959,461	....	$7,447,183	$57,616	$41,950	$758,012
Total Fund Balance	$6,159,461	$2,600,000	$7,447,183	$57,616	$41,950	$758,012
Total Liabilities and Fund Balance	$12,114,549	$2,600,000	$7,449,183	$61,406	$41,950	$1,490,186

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement No. 4

Statement of Operations

Fiscal Year Ended June 30, 1986

	Hazardous Waste Control Account	Hazardous Waste Reduction Incentive Account	Manufactured Home License Fee Account	Mortgage Bond Allocation Fee Account	Mosquitoborne Disease Surveillance Account	Motor Vehicle Parking Facilities Moneys Account
FUND BALANCE, JUNE 30, 1985	$4,697,766	....	$7,565,760	$50,161	$41,750	$748,389
ADDITIONS						
Revenues	$9,345,254	....	$19,044,710	$22,800	$200	$2,207,697
Transfers from Other Funds	10,000,000	$2,600,000	....	....	....	....
Prior Year Revenue Adjustments	....	....	....	....	....	–5,856
Total Additions	$19,345,254	$2,600,000	$19,044,710	$22,800	$200	$2,201,841
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$17,880,903	....	$1,761,000	$14,313	....	$2,168,481
Local Assistance	....	....	17,402,287	....	....	....
Total	$17,880,903	....	$19,163,287	$14,313	....	$2,168,481
Adjustments to Prior Year Appropriation Expenditures	$2,656	....	....	$1,032	....	$23,737
Total Deductions	$17,883,559	....	$19,163,287	$15,345	....	$2,192,218
FUND BALANCE, JUNE 30, 1986	$6,159,461	$2,600,000	$7,447,183	$57,616	$41,950	$758,012

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Narcotics Assistance and Relinquishment by Criminal Offender Fund	Nuclear Planning Assessment Special Account	Pressure Vessel Account	Property Acquisition Law Money Account	Public Utilities Commission Transportation Reimbursement Account	Public Utilities Commission Utilities Reimbursement Account
ASSETS						
Cash in State Treasury and Agency Accounts	$351,646	$106,099	$1,147,065	$2,352,808	$104,497	$11,059,659
Receivables			217,384	95,111		
Due from Other Funds				79,547		
Provision for Long-Term Obligations					563,552	10,817,449
Total Assets	**$351,646**	**$106,099**	**$1,364,449**	**$2,527,466**	**$668,049**	**$21,877,108**
LIABILITIES						
Accounts Payable		$100,342	$22,592			
Due to Other Funds	$52,314	60,916	589,199	$214,901	$1,125,631	$11,449,449
Advance Collections				21		
Other Liabilities			17,787			
Total Liabilities	**$52,314**	**$161,258**	**$629,578**	**$214,922**	**$1,125,631**	**$11.449,449**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations		$40,399		$1,228,863	$508,000	$8,684,000
Undesignated (Available Surplus)		−95,558			−965,582	
Contingency Reserve for Economic Uncertainties	$299,332		$734,871	1,083,681		1,743,659
Total Fund Balance	**$299,332**	**$−55,159**	**$734,871**	**$2,312,544**	**$−457,582**	**$10,427,659**
Total Liabilities and Fund Balance	**$351,646**	**$106,099**	**$1,364,449**	**$2,527,466**	**$668,049**	**$21,877,108**

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement No. 4

Statement of Operations

Fiscal Year Ended June 30, 1986

	Narcotics Assistance and Relinquishment by Criminal Offender Fund	Nuclear Planning Assessment Special Account	Pressure Vessel Account	Property Acquisition Law Money Account	Public Utilities Commission Transportation Reimbursement Account	Public Utilities Commission Utilities Reimbursement Account
FUND BALANCE, JUNE 30, 1985	**$496,794**	**$269,491**	**$1,566,654**	**$2,145,520**	**$49,604**	**$5,467,004**
ADDITIONS						
Revenues	$259,992	$390,000	$2,017,350	$860,375	$3,790,814	$38,574,655
Prior Year Revenue Adjustments	9,105	−29,999	−19,050	−132,050	....	....
Total Additions	**$269,097**	**$360,001**	**$1,998,300**	**$728,325**	**$3,790,814**	**$38,574,655**
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$466,559	$297,192	$2,802,343	$559,276	$3,298,000	$33,614,000
Local Assistance	....	425,593	....	....	....	....
Total	**$466,559**	**$722,785**	**$2,802,343**	**$559,276**	**$3,298,000**	**$33,614,000**
Adjustments to Prior Year Appropriation Expenditures	....	$−38,134	$27,740	$2,025	$1,000,000	....
Total Deductions	**$466,559**	**$684,651**	**$2,830,083**	**$561,301**	**$4,298,000**	**$33,614,000**
FUND BALANCE, JUNE 30, 1986	**$299,332**	**$−55,159**	**$734,871**	**$2,312,544**	**$−457,582**	**$10,427,659**

Statement No. 3

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Renewable Resource Energy Agriculture Account	Roberti-Z'Berg-Harris Urban Open Space and Recreation Program Account	Seismic Gas Valve Certification Fee Account	Special Account for Capital Outlay	Special Financing Account	State Agriculture and Forestry Residue Utilization Account
ASSETS						
Cash in State Treasury and Agency Accounts	$157,838	$4,696,293	....	$170,633,014	$50,882	$4,670,129
Receivables	....	....	....	4,637,818	....	171,753
Due from Other Funds	....	24,218	....	439,517	....	....
Due from Other Governments	....	....	....	2,218	....	....
Total Assets	**$157,838**	**$4,720,511**	....	**$175,712,567**	**$50,882**	**$4,841,882**
LIABILITIES						
Accounts Payable	....	$2,422,529	....	$26,240,156	....	$331,018
Due to Other Funds	....	....	....	15,945,169	....	1,803
Due to Other Governments	....	....	....	5,410,869	....	....
Total Liabilities	....	**$2,422,529**	....	**$47,596,194**	....	**$332,821**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$220,677	$2,208,423	$111	$108,269,907	....	$2,025,170
Undesignated (Available Surplus)	–62,839	....	–111	....	....	....
Contingency Reserve for Economic Uncertainties	....	89,559	....	19,846,466	$50,882	2,483,891
Total Fund Balance	**$157,838**	**$2,297,982**	....	**$128,116,373**	**$50,882**	**$4,509,061**
Total Liabilities and Fund Balance	**$157,838**	**$4,720,511**	....	**$175,712,567**	**$50,882**	**$4,841,882**

Statement No. 4

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Renewable Resource Energy Agriculture Account	Roberti-Z'Berg-Harris Urban Open Space and Recreation Program Account	Seismic Gas Valve Certification Fee Account	Special Account for Capital Outlay	Special Financing Account	State Agriculture and Forestry Residue Utilization Account
FUND BALANCE, JUNE 30, 1985	$157,838	$2,195,060	....	$178,286,237	$20,654	$3,141,136
ADDITIONS						
Revenues	....	....	....	$94,303,669	....	$457,753
Transfers from Other Funds	....	....	....	73,000	$11,697,000	....
Prior Year Revenue Adjustments	....	....	....	−6,260	....	....
Total Additions	....	....	....	$94,370,409	$11,697,000	$457,753
DEDUCTIONS						
Appropriation Expenditures						
State Operations	....	....	....	$24,044,007	....	$−825,760
Local Assistance	....	$−102,922	....	57,782,278	$11,666,772	....
Capital Outlay	....	....	....	66,137,045	....	....
Total	....	$−102,922	....	$147,963,330	$11,666,772	$−825,760
Transfers to Other Funds	....	....	....	$73,000	....	....
Adjustments to Prior Year Appropriation Expenditures	....	....	....	−3,496,057	....	$−84,412
Total Deductions	....	$−102,922	....	$144,540,273	$11,666,772	$−910,172
FUND BALANCE, JUNE 30, 1986	$157,838	$2,297,982	....	$128,116,373	$50,882	$4,509,061

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	State Emergency Telephone Number Account	State Energy Conservation Assistance Account	State Energy Loan Fund	State Motor Vehicle Insurance Account	State Notes Expense Account	Subsequent Injuries Moneys Account
ASSETS						
Cash in State Treasury and Agency Accounts	$9,485,608	$17,590,477	....	$7,781,103	$250,000	$130,023
Receivables	93,207	69,261	....	....	....	....
Due from Other Funds	....	467,360	....	60,552	....	....
Due from Other Governments	1,977	206,964	....	....	....	....
Loans to Other Governmental Entities	....	....	$256,227	....	....	....
Total Assets	**$9,580,792**	**$18,334,062**	**$256,227**	**$7,841,655**	**$250,000**	**$130,023**
LIABILITIES						
Accounts Payable	$1,237,492	$14,446,925	....	....	....	$54,055
Due to Other Funds	852,133	....	....	$2,420,197	....	....
Total Liabilities	**$2,089,625**	**$14,446,925**	....	**$2,420,197**	....	**$54,055**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	....	$13,740,863	....	$4,532,812	....	....
Undesignated (Available Surplus)	....	−9,853,726	....	....	....	....
Contingency Reserve for Economic Uncertainties	$7,491,167	....	$256,227	888,646	$250,000	$75,968
Total Fund Balance	**$7,491,167**	**$3,887,137**	**$256,227**	**$5,421,458**	**$250,000**	**$75,968**
Total Liabilities and Fund Balance	**$9,580,792**	**$18,334,062**	**$256,227**	**$7,841,655**	**$250,000**	**$130,023**

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement No. 4

Statement of Operations

Fiscal Year Ended June 30, 1986

	State Emergency Telephone Number Account	State Energy Conservation Assistance Account	State Energy Loan Fund	State Motor Vehicle Insurance Account	State Notes Expense Account	Subsequent Injuries Moneys Account
FUND BALANCE, JUNE 30, 1985	$5,997,389	$4,839,104	$235,679	$4,649,668	$250,000	$120,392
ADDITIONS						
Revenues	$34,544,050	$1,257,879	$168,202	$7,605,072	....	$1,656,779
Transfers from Other Funds	15,259,000	882,698	....	....	$153,804	....
Prior Year Revenue Adjustments	48	....	....	−384	....	....
Other Additions	....	4,492,780	88,025	....	....	....
Total Additions	$49,803,098	$6,633,357	$256,227	$7,604,688	$153,804	$1,656,779
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$779,659	$10,052,024	$235,679	$6,376,771	$153,804	$1,701,203
Local Assistance	46,101,263	−460,661	....	....	....	....
Total	$46,880,922	$9,591,363	$235,679	$6,376,771	$153,804	$1,701,203
Adjustments to Prior Year Appropriation Expenditures	$1,428,398	$−2,006,039	....	$456,127	....	....
Total Deductions	$48,309,320	$7,585,324	$235,679	$6,832,898	$153,804	$1,701,203
FUND BALANCE, JUNE 30, 1986	$7,491,167	$3,887,137	$256,227	$5,421,458	$250,000	$75,968

Statement No. 3

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Surface Impoundment Assessment Account	Surface Mining and Reclamation Account	Tax Relief and Refund Account	Underground Container Inventory Account	Underground Storage Tank Fund	Vietnam Veterans' Memorial Account
ASSETS						
Cash in State Treasury and Agency Accounts	$918,590	$393,525	$3,342,901	$157,084	$726,938	$195,735
Receivables	....	....	139	455	....	....
Due from Other Funds	....	....	7,176,688	....	....	....
Provision for Long-Term Obligations	....	....	....	....	....	10,559
Total Assets	**$918,590**	**$393,525**	**$10,519,728**	**$157,539**	**$726,938**	**$206,294**
LIABILITIES						
Accounts Payable	$3,509	$57,654	$10,519,728	$10,211	$8,491	$19,084
Due to Other Funds	268,080	154,451	....	45,487	909,054	172,963
Advance Collections	273,750	....	....	....	....	....
Other Liabilities	14,025	....	....	....	49	....
Total Liabilities	**$559,364**	**$212,105**	**$10,519,728**	**$55,698**	**$917,594**	**$192,047**
FUND BALANCE						
Undesignated (Available Surplus)	....	....	....	....	$ – 190,656	....
Contingency Reserve for Economic Uncertainties	$359,226	$181,420	....	$101,841	....	$14,247
Total Fund Balance	**$359,226**	**$181,420**	....	**$101,841**	**$ – 190,656**	**$14,247**
Total Liabilities and Fund Balance	**$918,590**	**$393,525**	**$10,519,728**	**$157,539**	**$726,938**	**$206,294**

Statement No. 4

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Surface Impoundment Assessment Account	Surface Mining and Reclamation Account	Tax Relief and Refund Account	Underground Container Inventory Account	Underground Storage Tank Fund	Vietnam Veterans' Memorial Account
FUND BALANCE, JUNE 30, 1985	....	$181,909	....	$231,547	$75,355	$4,287
ADDITIONS						
Revenues	$280,815	$1,100,000	$1,861	$60,710	$551,862	$247,733
Transfers from Other Funds	350,000	363,001	....	....	123,000	10,000
Prior Year Revenue Adjustments	....	....	....	−7,898	86,633	....
Other Additions	....	....	2,530,384,728	....	....	....
Total Additions	$630,815	$1,463,001	$2,530,386,589	$52,812	$761,495	$257,733
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$271,589	$1,368,179	$1,861	$173,947	$422,697	$237,773
Total	$271,589	$1,368,179	$1,861	$173,947	$422,697	$237,773
Transfers to Other Funds	....	....	....	....	$601,330	$10,000
Adjustments to Prior Year Appropriation Expenditures	....	$95,311	....	$8,571	3,479	....
Other Deductions	....	....	$2,530,384,728	....	....	....
Total Deductions	$271,589	$1,463,490	$2,530,386,589	$182,518	$1,027,506	$247,773
FUND BALANCE, JUNE 30, 1986	$359,226	$181,420	....	$101,841	$−190,656	$14,247

Statement No. 3

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Total Feeder Funds	Alcohol Beverage Control Fund	Bank and Corporation Tax Fund	Cigarette Tax Fund	Estate Tax Fund	Gift Tax Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$524,534,927	$8,367,649	$6,628,558	$16,775,699	$2,012,300	$1,523
Deposits in Surplus Money Investment Fund	4,530,000	....	....	....	....	....
Receivables	488,920,665	431,779	49,800,000	19,687,993	10,460,187	507,447
Due from Other Funds	78,314,794	....	....	....	....	....
Total Assets	**$1,096,300,386**	**$8,799,428**	**$56,428,558**	**$36,463,692**	**$12,472,487**	**$508,970**
LIABILITIES						
Accounts Payable	$9,127,873	$2,636	$3,979,500	....	....	....
Due to Other Funds	661,824,070	587,771	52,449,058	$23,942,845	$12,472,487	$508,970
Due to Other Governments	404,618,575	....	....	....	....	....
Other Liabilities	8,209,021	8,209,021	....	....	....	....
Total Liabilities	**$1,083,779,539**	**$8,799,428**	**$56,428,558**	**$23,942,845**	**$12,472,487**	**$508,970**
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$12,520,847	....	....	$12,520,847	....	....
Total Fund Balance	**$12,520,847**	....	....	**$12,520,847**	....	....
Total Liabilities and Fund Balance	**$1,096,300,386**	**$8,799,428**	**$56,428,558**	**$36,463,692**	**$12,472,487**	**$508,970**

Statement No. 4

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Total Feeder Funds	Alcohol Beverage Control Fund	Bank and Corporation Tax Fund	Cigarette Tax Fund	Estate Tax Fund	Gift Tax Fund
FUND BALANCE, JUNE 30, 1985	**$16,438,010**	....	....	**$16,438,010**	....	....
ADDITIONS						
Revenues	$194,915,110	....	....	$76,889,108	....	....
Revenues Collected for Other Funds	26,887,536,168	$152,329,744	$3,843,270,797	181,252,516	$207,021,193	$1,248,355
Sales Taxes Collected for Local Government	3,297,949,962	....	....	....	....	....
Prior Year Revenue Adjustments	−22,542,036	−4,502	−869,379	243,847	−5,159,857	−177,313
Transfers from Other Funds	12,558,268	....	....	....	....	....
Total Additions	**$30,370,417,472**	**$152,325,242**	**$3,842,401,418**	**$258,385,471**	**$201,861,336**	**$1,071,042**
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$1,395,967	....	....	....	....	....
Local Assistance	80,879,425	....	....	$80,879,425	....	....
Total	**$82,275,392**	....	....	**$80,879,425**	....	....
Transfers to Other Funds	$129,188,303	....	....	....	....	....
Disbursement of Revenues Collected for Other Funds	26,887,536,168	$152,329,744	$3,843,270,797	$181,252,516	$207,021,193	$1,248,355
Distribution of Local Sales Tax Collections	3,297,949,962	....	....	....	....	....
Other Deductions	−22,615,190	−4,502	−869,379	170,693	−5,159,857	−177,313
Total Deductions	**$30,374,334,635**	**$152,325,242**	**$3,842,401,418**	**$262,302,634**	**$201,861,336**	**$1,071,042**
FUND BALANCE, JUNE 30, 1986	**$12,520,847**	....	....	**$12,520,847**	....	....

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Highway Carriers' Uniform Business License Tax Fund	Inheritance Tax Fund	Insurance Tax Fund	Personal Income Tax Fund	Retail Sales Tax Fund
ASSETS					
Cash in State Treasury and Agency Accounts	....	$415,793	$7,555	$12,946,847	$477,379,003
Deposits in Surplus Money Investment Fund	....	....	....	....	4,530,000
Receivables	....	26,355,993	1,227,266	261,450,000	119,000,000
Due from Other Funds	$777,225	....	....	57,106,215	20,431,354
Total Assets	**$777,225**	**$26,771,786**	**$1,234,821**	**$331,503,062**	**$621,340,357**
LIABILITIES					
Accounts Payable	....	$4,956	....	$200,274	$4,940,507
Due to Other Funds	$777,225	26,766,830	$1,234,821	331,302,788	211,781,275
Due to Other Governments	....	....	....	....	404,618,575
Total Liabilities	**$777,225**	**$26,771,786**	**$1,234,821**	**$331,503,062**	**$621,340,357**
FUND BALANCE					
Contingency Reserve for Economic Uncertainties	....	....	....	....	....
Total Fund Balance	....	....	....	....	....
Total Liabilities and Fund Balance	**$777,225**	**$26,771,786**	**$1,234,821**	**$331,503,062**	**$621,340,357**

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Highway Carriers' Uniform Business License Tax Fund	Inheritance Tax Fund	Insurance Tax Fund	Personal Income Tax Fund	Retail Sales Tax Fund
FUND BALANCE, JUNE 30, 1985	....	....	....	....	....
ADDITIONS					
Revenues	....	$179	....	$2,136,823	$115,889,000
Revenues Collected for Other Funds	$4,330,848	44,560,061	$839,939,538	11,410,907,982	10,202,675,134
Sales Taxes Collected for Local Government	....	....	....	....	3,297,949,962
Prior Year Revenue Adjustments	....	104,531	3,915,906	−3,814,631	−16,780,638
Transfers from Other Funds	....	....	....	12,558,268	....
Total Additions	$4,330,848	$44,664,771	$843,855,444	$11,421,788,442	$13,599,733,458
DEDUCTIONS					
Appropriation Expenditures					
State Operations	....	$179	....	$1,395,788	....
Total	....	$179	....	$1,395,788	....
Transfers to Other Funds	....	....	....	$13,299,303	$115,889,000
Disbursement of Revenues Collected for Other Funds	$4,330,848	$44,560,061	$839,939,538	11,410,907,982	10,202,675,134
Distribution of Local Sales Tax Collections	....	....	....	....	3,297,949,962
Other Deductions	....	104,531	3,915,906	−3,814,631	−16,780,638
Total Deductions	$4,330,848	$44,664,771	$843,855,444	$11,421,788,442	$13,599,733,458
FUND BALANCE, JUNE 30, 1986	....	....	....	....	....

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Total Transportation Funds	Abandoned Railroad Account	Aeronautics Account	Bicycle Lane Account	California Highway Patrol Law Enforcement Account	Highway Users Tax Account
ASSETS						
Cash in State Treasury and Agency Accounts	$91,214,390	$1,196	$25,046	$1,102	....	....
Deposits in Surplus Money Investment Fund	1,395,975,000	664,000	5,456,000	2,025,000	....	....
Receivables	249,680,449	19,500	53,619	....	....	....
Due from Other Funds	897,945,285	163,720	257,151	88,530	....	....
Due from Other Governments	278,366	....	....	....	....	....
Prepaid Expenses	9,339,094	....	....	....	....	....
Other Assets	2,413,380	....	....	....	....	....
Total Assets	**$2,646,845,964**	**$848,416**	**$5,791,816**	**$2,114,632**	....	....
LIABILITIES						
Accounts Payable	$1,165,697,180	$420,999	$4,821,750	$1,521,331	....	....
Due to Other Funds	322,576,357	7,258	629,013	....	....	....
Due to Other Governments	10,991,206	....	....	....	....	....
Advance Collections	108,786,000	....	....	....	....	....
Deposits	7,053,539	....	....	....	....	....
Other Liabilities	37,915,222	....	....	....	....	....
Total Liabilities	**$1,653,019,504**	**$428,257**	**$5,450,763**	**$1,521,331**	....	....
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$925,210,402	....	....	$226,578	$3,299,851	....
Section 42273, Vehicle Code	109,731,120	....	....	....	....	....
Undesignated (Available Surplus)	−292,259,254	....	....	....	−3,299,851	....
Contingency Reserve for Economic Uncertainties	251,144,192	$420,159	$341,053	366,723	....	....
Total Fund Balance	**$993,826,460**	**$420,159**	**$341,053**	**$593,301**	....	....
Total Liabilities and Fund Balance	**$2,646,845,964**	**$848,416**	**$5,791,816**	**$2,114,632**	....	....

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Total Transportation Funds	Abandoned Railroad Account	Aeronautics Account	Bicycle Lane Account	California Highway Patrol Law Enforcement Account	Highway Users Tax Account
FUND BALANCE, JUNE 30, 1985	**$815,784,137**	**$4,224,524**	**$1,010,914**	**$638,134**	**$17,241,546**	....
ADDITIONS						
Revenues	$3,920,158,858	$366,289	$495,958	$175,151	$11,693,323	....
Transfers from Other Funds	1,917,415,525	197	4,351,497	360,000	9,788	$1,159,222,312
Prior Year Revenue Adjustments	19,904,801	....	4,711	....	....	....
Other Additions	1,950,423,797	....	....	....	....	160,000
Total Additions	**$7,807,902,981**	**$366,486**	**$4,852,166**	**$535,151**	**$11,703,111**	**$1,159,382,312**
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$1,716,459,366	$42,193	$2,116,310	$9,552	$28,950,149	....
Local Assistance	2,157,467,429	....	3,460,331	595,396	....	$559,803,054
Capital Outlay	176,027,218	422,644	....	....	....	....
Total	**$4,049,954,013**	**$464,837**	**$5,576,641**	**$604,948**	**$28,950,149**	**$559,803,054**
Transfers to Other Funds	$1,812,983,310	$3,706,024	$30,000	....	....	$599,579,258
Adjustments to Prior Year Appropriation Expenditures	−187,753,192	−10	−84,614	$−24,964	$−5,492	....
Other Deductions	1,954,676,527	....	....	....	....	....
Total Deductions	**$7,629,860,658**	**$4,170,851**	**$5,522,027**	**$579,984**	**$28,944,657**	**$1,159,382,312**
FUND BALANCE, JUNE 30, 1986	**$993,826,460**	**$420,159**	**$341,053**	**$593,301**	....	....

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Mass Transit Revolving Account	Motor Vehicle Account	Motor Vehicle Account—New Motor Vehicle Board	Motor Vehicle Fuel Account	Motor Vehicle License Fee Account	Motor Vehicle Transportation Tax Account
ASSETS						
Cash in State Treasury and Agency Accounts	$1,831	$78,898,548	$717,503	$4,122,486	$25,450	$25,555
Deposits in Surplus Money Investment Fund	997,000	220,279,000	....	11,456,000	115,858,000	493,000
Receivables	....	4,196,589	....	3,562,054	5,409,869	....
Due from Other Funds	348,510	69,252,920	32,450	1,558,066	117,894,620	21,129
Due from Other Governments	....	278,366	....	....	....	....
Prepaid Expenses	....	406,612	....	....	....	....
Other Assets	....	2,413,152	....	....	....	....
Total Assets	**$1,347,341**	**$375,725,187**	**$749,953**	**$20,698,606**	**$239,187,939**	**$539,684**
LIABILITIES						
Accounts Payable	$347,341	$35,495,693	....	$121,785	....	....
Due to Other Funds	....	178,823,179	$72,938	....	$7,802,869	....
Due to Other Governments	....	930,046	....	....	....	....
Advance Collections	....	33,527,753	....	....	67,701,359	....
Other Liabilities	....	11,453,064	....	828,263	....	....
Total Liabilities	**$347,341**	**$260,229,735**	**$72,938**	**$950,048**	**$75,504,228**	....
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	....	$5,764,332	....	....	....	....
Section 42273, Vehicle Code	....	109,731,120	....	....	....	....
Contingency Reserve for Economic Uncertainties	$1,000,000	....	$677,015	$19,748,558	$163,683,711	$539,684
Total Fund Balance	**$1,000,000**	**$115,495,452**	**$677,015**	**$19,748,558**	**$163,683,711**	**$539,684**
Total Liabilities and Fund Balance	**$1,347,341**	**$375,725,187**	**$749,953**	**$20,698,606**	**$239,187,939**	**$539,684**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Mass Transit Revolving Account	Motor Vehicle Account	Motor Vehicle Account—New Motor Vehicle Board	Motor Vehicle Fuel Account	Motor Vehicle License Fee Account	Motor Vehicle Transportation Tax Account
FUND BALANCE, JUNE 30, 1985	$1,000,000	$50,575,675	$548,784	$24,279,655	$160,776,937	$496,011
ADDITIONS						
Revenues	....	$704,069,207	$802,941	$1,198,213,698	$1,519,107,469	$43,673
Transfers from Other Funds	....	23,605,141	....	....	....	....
Prior Year Revenue Adjustments	....	8,017,587	....	−3,238,247	4,463,533	....
Total Additions	....	$735,691,935	$802,941	$1,194,975,451	$1,523,571,002	$43,673
DEDUCTIONS						
Appropriation Expenditures						
State Operations	....	$661,618,034	$674,710	$19,228,685	$92,519,000	....
Local Assistance	....	7,011,000	....	....	1,428,145,228	....
Capital Outlay	....	3,773,742	....	....	....	....
Total	....	$672,402,776	$674,710	$19,228,685	$1,520,664,228	....
Transfers to Other Funds	....	....	....	$1,180,277,863	....	....
Adjustments to Prior Year Appropriation Expenditures	....	$−1,630,618	....	....	....	....
Total Deductions	....	$670,772,158	$674,710	$1,199,506,548	$1,520,664,228	....
FUND BALANCE, JUNE 30, 1986	$1,000,000	$115,495,452	$677,015	$19,748,558	$163,683,711	$539,684

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Olympic Reflectorized License Plate Account	State Highway Account	Toll Bridge Revenue Account	Transportation Planning and Development Account	Transportation Revolving Account
ASSETS					
Cash in State Treasury and Agency Accounts	....	$7,372,452	$1,189	$12,001	$10,031
Deposits in Surplus Money Investment Fund	....	782,414,000	35,255,000	122,197,000	98,881,000
Receivables	....	199,936,534	....	21,568,165	14,934,119
Due from Other Funds	....	539,694,902	6,253,475	15,091,529	147,288,283
Prepaid Expenses	....	2,947,149	....	1,758	5,983,575
Other Assets	....	....	....	228	....
Total Assets	....	**$1,532,365,037**	**$41,509,664**	**$158,870,681**	**$267,097,008**
LIABILITIES					
Accounts Payable	....	$907,448,541	....	$109,627,732	$105,892,008
Due to Other Funds	....	830,342	....	3,589,944	130,820,814
Due to Other Governments	....	....	....	9,952,200	108,960
Advance Collections	....	3,385,658	....	....	4,171,230
Deposits	....	7,053,539	....	....	....
Other Liabilities	....	9,743	....	....	25,624,152
Total Liabilities	....	**$918,727,823**	....	**$123,169,876**	**$266,617,164**
FUND BALANCE					
Designated for Unencumbered Balances of Continuing Appropriations	$1,408,650	$901,187,967	....	$13,323,024	....
Undesignated (Available Surplus)	−1,408,650	−287,550,753	....	....	....
Contingency Reserve for Economic Uncertainties	....	....	$41,509,664	22,377,781	$479,844
Total Fund Balance	....	**$613,637,214**	**$41,509,664**	**$35,700,805**	**$479,844**
Total Liabilities and Fund Balance	....	**$1,532,365,037**	**$41,509,664**	**$158,870,681**	**$267,097,008**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement No. 4

Statement of Operations

Fiscal Year Ended June 30, 1986

	Olympic Reflectorized License Plate Account	State Highway Account	Toll Bridge Revenue Account	Transportation Planning and Development Account	Transportation Revolving Account
FUND BALANCE, JUNE 30, 1985	$139,814	$503,978,348	$32,212,167	$12,211,928	$6,449,700
ADDITIONS					
Revenues	....	$459,479,641	$13,756,279	$11,955,229	....
Transfers from Other Funds	....	599,575,717	....	131,464,373	$−1,173,500
Prior Year Revenue Adjustments	$−31,232	10,688,449	....	....	....
Other Additions	....	383,626	....	....	1,949,880,171
Total Additions	**$−31,232**	**$1,070,127,433**	**$13,756,279**	**$143,419,602**	**$1,948,706,671**
DEDUCTIONS					
Appropriation Expenditures					
State Operations	$18,417	$879,655,698	....	$31,626,618	....
Local Assistance	....	61,729,016	$4,458,782	92,264,622	....
Capital Outlay	....	171,830,832	....	....	....
Total	**$18,417**	**$1,113,215,546**	**$4,458,782**	**$123,891,240**	....
Transfers to Other Funds	$90,165	$29,300,000	....	....	....
Adjustments to Prior Year Appropriation Expenditures	....	−182,046,979	....	$−3,960,515	....
Other Deductions	....	....	....	....	$1,954,676,527
Total Deductions	**$108,582**	**$960,468,567**	**$4,458,782**	**$119,930,725**	**$1,954,676,527**
FUND BALANCE, JUNE 30, 1986	....	$613,637,214	$41,509,664	$35,700,805	$479,844

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Total Abandoned Vehicle Trust Fund Through Winter Recreation Fund	Abandoned Vehicle Trust Fund	Acala Cotton Fund	Acupuncturists Fund	Air Pollution Control Fund	Alcoholic Beverage Control Appeals Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$561,814,651	$25,847	$1,835	$52,513	$44,316	$264,042
Deposits in Surplus Money Investment Fund	506,915,000	6,000	439,000	78,000	6,625,000	....
Receivables	41,974,250	....	....	....	1,634	1,401
Due from Other Funds	160,509,518	258	24,825	39,746	274,490	....
Due from Other Governments	11,025,130	....	....	....	....	....
Prepaid Expenses	18,367,221	....	....	68,190	....	....
Advances to Other Funds	1,774,000	....	....	....	....	....
Provision for Long-Term Obligations	3,331,570	....	....	....	....	....
Other Assets	5,067	....	....	....	....	....
Total Assets	**$1,305,716,407**	**$32,105**	**$465,660**	**$238,449**	**$6,945,440**	**$265,443**
LIABILITIES						
Accounts Payable	$180,693,622	....	....	$3,415	....	$16,805
Due to Other Funds	130,101,835	....	$62,697	39,626	$4,973,153	712
Due to Other Governments	419,129,173	....	....	....	....	....
Advance Collections	9,991,393	....	....	5,525	....	....
Deposits	16,232,000	....	....	....	....	....
Other Liabilities	3,897,459	....	....	50	....	....
Total Liabilities	**$760,045,482**	....	**$62,697**	**$48,616**	**$4,973,153**	**$17,517**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$121,961,011	$1,830,525	....	....	....	....
Undesignated (Available Surplus)	−47,865,839	−1,798,420	....	....	....	....
Reserve for Section 5100-001-185 of the Budget Act	20,893,411	....	....	....	....	
Contingency Reserve for Economic Uncertainties	450,682,342	....	$402,963	$189,833	$1,972,287	$247,926
Total Fund Balance	**$545,670,925**	**$32,105**	**$402,963**	**$189,833**	**$1,972,287**	**$247,926**
Total Liabilities and Fund Balance	**$1,305,716,407**	**$32,105**	**$465,660**	**$238,449**	**$6,945,440**	**$265,443**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement No. 4

Statement of Operations

Fiscal Year Ended June 30, 1986

	Total Abandoned Vehicle Trust Fund Through Winter Recreation Fund	Abandoned Vehicle Trust Fund	Acala Cotton Fund	Acupuncturists Fund	Air Pollution Control Fund	Alcoholic Beverage Control Appeals Fund
FUND BALANCE, JUNE 30, 1985	**$498,739,724**	**$31,559**	**$335,367**	**$43,643**	**$2,020,767**	**$252,320**
ADDITIONS						
Revenues	$1,108,816,141	$546	$389,587	$493,212	$1,942,804	$376,432
Transfers from Other Funds	338,297,931			75,096		97
Prior Year Revenue Adjustments	9,207,327					
Other Additions	5,271,978					
Total Additions	**$1,461,593,377**	**$546**	**$389,587**	**$568,308**	**$1,942,804**	**$376,529**
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$638,930,016		$321,991	$340,298	$2,196,000	$373,226
Local Assistance	557,434,422					
Capital Outlay	136,881,185					
Total	**$1,333,245,623**		**$321,991**	**$340,298**	**$2,196,000**	**$373,226**
Transfers to Other Funds	$77,361,069			$75,000		
Adjustments to Prior Year Appropriation Expenditures	2,588,705			6,820	$ – 204,716	$7,697
Other Deductions	1,466,779					
Total Deductions	**$1,414,662,176**		**$321,991**	**$422,118**	**$1,991,284**	**$380,923**
FUND BALANCE, JUNE 30, 1986	**$545,670,925**	**$32,105**	**$402,963**	**$189,833**	**$1,972,287**	**$247,926**

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Animal Health Technician Examining Committee Fund	Architecture Public Building Fund			Assembly Contingent Fund	Auctioneer Commission Fund
		Hospital Building Program Account	Hospital Plan Checking Account	School Building Program Account		
ASSETS						
Cash in State Treasury and Agency Accounts	$20,096	$211,375	$790,351	$598,358	$11,037,431	$78,883
Deposit in Surplus Money Investment Fund	110,000	11,435,000	4,000,000	3,435,000	......	103,000
Receivables	......	437,733	......	......	......	265
Due from Other Funds	10,118	748,524	1,463,049	138,588	......	2,384
Due from Other Governments	......	......	......	62,367	......	......
Prepaid Expenses	14,000	......	......	......	189,519	......
Other Assets	......	......	......	......	......	250
Total Assets	**$154,214**	**$12,832,632**	**$6,253,400**	**$4,234,313**	**$11,226,950**	**$184,782**
LIABILITIES						
Accounts Payable	$1,780	......	......	......	$11,037,431	$11,056
Due to Other Funds	16,911	$3,627,236	$900,825	$1,089,936	......	7,694
Advance Collections	......	......	3,974,223	2,638,903	......	......
Other Liabilities	40	37,315	......	12,204	......	......
Total Liabilities	**$18,731**	**$3,664,551**	**$4,875,048**	**$3,741,043**	**$11,037,431**	**$18,750**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	......	$5,360,361	......	......	$189,519	$73,623
Contingency Reserve for Economic Uncertainties	$135,483	3,807,720	$1,378,352	$493,270	......	92,409
Total Fund Balance	**$135,483**	**$9,168,081**	**$1,378,352**	**$493,270**	**$189,519**	**$166,032**
Total Liabilities and Fund Balance	**$154,214**	**$12,832,632**	**$6,253,400**	**$4,234,313**	**$11,226,950**	**$184,782**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Animal Health Technician Examining Committee Fund	Architecture Public Building Fund			Assembly Contingent Fund	Auctioneer Commission Fund
		Hospital Building Program Account	Hospital Plan Checking Account	School Building Program Account		
FUND BALANCE, JUNE 30, 1985	$141,093	$3,745,904	$1,130,808	$306,997	$119	$113,444
ADDITIONS						
Revenues	$82,656	$15,770,441	$2,757,911	$2,866,086	....	$223,265
Transfers from Other Funds	....	....	....	....	$73,902,842	95
Prior Year Revenue Adjustments	....	1,220	....	−58,852	....	....
Total Additions	$82,656	$15,771,661	$2,757,911	$2,807,234	$73,902,842	$223,360
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$91,907	$11,106,803	$2,689,268	$2,527,936	$73,713,442	$169,192
Total	$91,907	$11,106,803	$2,689,268	$2,527,936	$73,713,442	$169,192
Transfers to Other Funds	....	....	....	....	....	$4,000
Adjustments to Prior Year Appropriation Expenditures	$−3,641	$−757,319	$−178,901	$93,025	....	−2,420
Total Deductions	$88,266	$10,349,484	$2,510,367	$2,620,961	$73,713,442	$170,772
FUND BALANCE, JUNE 30, 1986	$135,483	$9,168,081	$1,378,352	$493,270	$189,519	$166,032

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued
Statement of Financial Condition

June 30, 1986

	Auditor General Fund	Automotive Repair Fund	AWOL Abatement Program Fund	Bagley Conservation Fund	Board of Pilot Commissioners' Special Fund	Bureau of Employment Agencies Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$926,912	$586,871	$4,000	....	$8,947	$57,376
Deposits in Surplus Money Investment Fund	....	3,666,000	....	....	78,000	465,000
Receivables	53,313	31	....	....	....	....
Due from Other Funds	199,745	736,379	....	....	4,022	19,749
Prepaid Expenses	1,623	1,045,365	....	....	64	91,325
Total Assets	**$1,181,593**	**$6,034,646**	**$4,000**	....	**$91,033**	**$633,450**
LIABILITIES						
Accounts Payable	$334,855	$77,510	....	....	$12,331	$4,866
Due to Other Funds	100	910,008	....	....	6,788	84,316
Other Liabilities	....	1,935	....	....	....	200
Total Liabilities	**$334,955**	**$989,453**	....	....	**$19,119**	**$89,382**
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$846,638	$5,045,193	$4,000	....	$71,914	$544,068
Total Fund Balance	**$846,638**	**$5,045,193**	**$4,000**	....	**$71,914**	**$544,068**
Total Liabilities and Fund Balance	**$1,181,593**	**$6,034,646**	**$4,000**	....	**$91,033**	**$633,450**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Auditor General Fund	AWOL Automotive Repair Fund	Abatement Program Fund	Board of Pilot Bagley Conservation Fund	Bureau of Commissioners' Special Fund	Employment Agencies Fund
FUND BALANCE, JUNE 30, 1985	**$846,647**	**$4,250,900**	**$3,307**	**$16,379**	**$111,944**	**$597,060**
ADDITIONS						
Revenues	......	$7,151,706	......	......	$73,866	$541,439
Transfers from Other Funds	$179,745	4,893	......	......	......	195
Total Additions	**$179,745**	**$7,156,599**	......	......	**$73,866**	**$541,634**
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$179,754	$6,643,101	......	......	$113,984	$592,727
Total	**$179,754**	**$6,643,101**	......	......	**$113,984**	**$592,727**
Transfers to Other Funds	......	......	......	$434,087	......	......
Adjustments to Prior Year Appropriation Expenditures	......	$ − 280,795	$ − 693	−417,708	$ − 88	$1,899
Total Deductions	**$179,754**	**$6,362,306**	**$ − 693**	**$16,379**	**$113,896**	**$594,626**
FUND BALANCE, JUNE 30, 1986	**$846,638**	**$5,045,193**	**$4,000**	......	**$71,914**	**$544,068**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	California Debt Advisory Commission Fund	California Environmental License Plate Fund	California Fire and Arson Training Fund	California Fireworks Licensing Fund	California Hazardous Liquid Pipeline Safety Fund	California Health Data and Planning Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$44,228	$10,235	$29,720	$16,392	$1,268	$4,358
Deposits in Surplus Money Investment Fund	3,307,000	17,769,000	49,000	140,000	16,000	....
Receivables	295,690	....	43,558	3,603	30,270	5,349
Due from Other Funds	135,372	1,398,863	1,624	1,488	165	528,301
Totals Assets	$3,782,290	$19,178,098	$123,902	$161,483	$47,703	$538,008
LIABILITIES						
Accounts Payable	$65,346	$4,994,353	....	....	....	$2,481
Due to Other Funds	8,259	6,225,911	$130,544	$106,074	$10,435	24,480
Due to Other Governments	....	383,815	....	....	....	....
Advance Collections	....	....	13,774	....	....	....
Total Liabilities	$73,605	$11,604,079	$144,318	$106,074	$10,435	$26,961
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	....	$2,566,177	....	....	....	....
Undesignated (Available Surplus)	....	....	$-20,416	....	....	....
Contingency Reserve for Economic Uncertainties	$3,708,685	5,007,842	....	$55,409	$37,268	$511,047
Total Fund Balance	$3,708,685	$7,574,019	$-20,416	$55,409	$37,268	$511,047
Total Liabilities and Fund Balance	$3,782,290	$19,178,098	$123,902	$161,483	$47,703	$538,008

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	California Debt Advisory Commission Fund	California Environmental License Plate Fund	California Fire and Arson Training Fund	California Fireworks Licensing Fund	California Hazardous Liquid Pipeline Safety Fund	California Health Data and Planning Fund
FUND BALANCE, JUNE 30, 1985	$2,717,469	$6,767,007	$1,446	$5,243	$28,605	....
ADDITIONS						
Revenues	$1,695,047	$26,348,891	$821,832	$295,123	$627,594	$121,219
Transfers from Other Funds	195	90,060	....	....	....	473,950
Prior Year Revenue Adjustments	−13,686	31,233	11,066	−499	−2,594	−10,480
Total Additions	$1,681,556	$26,470,184	$832,898	$294,624	$625,000	$584,689
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$694,117	$14,121,069	$820,804	$288,087	$620,480	$133,819
Local Assistance	....	4,650,500	....	....	....	....
Capital Outlay	....	2,540,488	....	....	....	....
Total	$694,117	$21,312,057	$820,804	$288,087	$620,480	$133,819
Transfers to Other Funds	....	$4,446,000	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	$−3,777	−94,885	$33,956	$−43,629	$−4,143	$−60,177
Total Deductions	$690,340	$25,663,172	$854,760	$244,458	$616,337	$73,642
FUND BALANCE, JUNE 30, 1986	$3,708,685	$7,574,019	$−20,416	$55,409	$37,268	$511,047

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	California Health Facilities Commission Fund	California State Police Fund	California Water Fund	Capital Outlay Fund for Public Higher Education	Chiropractic Examiners' Fund	Collection Agency Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$45,088	$101,752	$53,145	$141,851,539	$15,749	$91,044
Deposits in Surplus Money Investment Fund	482,000	....	1,057,000	....	526,000	617,000
Receivables	....	....	....	....	95	....
Due from Other Funds	....	....	433,272	156,782	25,974	93,479
Due from Other Governments	....	....	114,373	....	....	....
Prepaid Expenses	....	....	....	....	10,200	80,000
Total Assets	**$527,088**	**$101,752**	**$1,657,790**	**$142,008,321**	**$578,018**	**$881,523**
LIABILITIES						
Accounts Payable	....	....	$834,909	$73,331,507	$25,046	$7,420
Due to Other Funds	$527,088	....	128,243	240,819	75,717	159,466
Due to Other Governments	....	....	....	5,203,314	....	....
Other Liabilities	....	....	....	....	....	784
Total Liabilities	**$527,088**	....	**$963,152**	**$78,775,640**	**$100,763**	**$167,670**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	....	....	$737,112	$27,779,929	....	....
Undesignated (Available Surplus)	....	....	– 42,474	....	....	....
Contingency Reserve for Economic Uncertainties	....	$101,752	....	35,452,752	$477,255	$713,853
Total Fund Balance	....	**$101,752**	**$694,638**	**$63,232,681**	**$477,255**	**$713,853**
Total Liabilities and Fund Balance	**$527,088**	**$101,752**	**$1,657,790**	**$142,008,321**	**$578,018**	**$881,523**

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	California Health Facilities Commission Fund	California State Police Fund	California Water Fund	Capital Outlay Fund for Public Higher Education	Chiropractic Examiners' Fund	Collection Agency Fund
FUND BALANCE, JUNE 30, 1985	**$324,915**	**$46,805**	**$1,736,906**	**$72,113,306**	**$324,609**	**$461,810**
ADDITIONS						
Revenues	$1,870,383	$54,947	$26,322,669	$126,104,654	$854,575	$815,690
Transfers from Other Funds	....	....	....	....	96	295
Prior Year Revenue Adjustments	....	....	....	9,539	....	....
Other Additions	....	....	166,813	....	....	....
Total Additions	**$1,870,383**	**$54,947**	**$26,489,482**	**$126,114,193**	**$854,671**	**$815,985**
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$1,723,305	....	$27,531,854	$−336	$751,970	$562,366
Local Assistance	....	....	....	6,071,485	....	....
Capital Outlay	....	....	....	127,836,626	....	....
Total	**$1,723,305**	....	**$27,531,854**	**$133,907,775**	**$751,970**	**$562,366**
Transfers to Other Funds	$471,993	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	....	....	$−104	$1,087,043	$−49,945	$1,576
Total Deductions	**$2,195,298**	....	**$27,531,750**	**$134,994,818**	**$702,025**	**$563,942**
FUND BALANCE, JUNE 30, 1986	....	**$101,752**	**$694,638**	**$63,232,681**	**$477,255**	**$713,853**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

					Department of Agriculture Fund	
	Community College Credentials Fund	Contingent Fund of the Board of Osteopathic Examiners	Contingent Funds of the Assembly and Senate	Corrections Training Fund	Agricultural Pest Control Research Account	Department of Agriculture Account
ASSETS						
Cash in State Treasury and Agency Accounts	$227,916	$11,951	$684,194	$5,725,925	$1,281	$634,025
Deposits in Surplus Money Investment Fund		383,000			1,129,000	36,618,000
Receivables	7,580			391,360	73,512	1,384,612
Due from Other Funds	5,035	17,625	162,040		62,008	1,790,556
Prepaid Expenses		5,046		1,300		
Other Assets		1,000				
Total Assets	**$240,531**	**$418,622**	**$846,234**	**$6,118,585**	**$1,265,801**	**$40,427,193**
LIABILITIES						
Accounts Payable	$2,575	$12,044	$810,605	$174,182		$140,471
Due to Other Funds	230	47,419		175,237	$413,327	7,693,913
Due to Other Governments				672,829		
Advance Collections						293,278
Other Liabilities					55	580,885
Total Liabilities	**$2,805**	**$59,463**	**$810,605**	**$1,022,248**	**$413,382**	**$8,708,547**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations			$186,747		$113,475	$722,156
Undesignated (Available Surplus)			−151,118			
Contingency Reserve for Economic Uncertainties	$237,726	$359,159		$5,096,337	738,944	30,996,490
Total Fund Balance	**$237,726**	**$359,159**	**$35,629**	**$5,096,337**	**$852,419**	**$31,718,646**
Total Liabilities and Fund Balance	**$240,531**	**$418,622**	**$846,234**	**$6,118,585**	**$1,265,801**	**$40,427,193**

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—*Continued*

Statement of Operations

Fiscal Year Ended June 30, 1986

	Community College Credentials Fund	Contingent Fund of the Board of Osteopathic Examiners	Contingent Funds of the Assembly and Senate	Corrections Training Fund	Department of Agriculture Fund	
					Agricultural Pest Control Research Account	Department of Agriculture Account
FUND BALANCE, JUNE 30, 1985	**$104,604**	**$294,434**	**$191**	**$3,761,703**	**$942,183**	**$29,386,565**
ADDITIONS						
Revenues	$686,714	$429,414	$200,000	$11,363,430	$158,155	$45,887,029
Transfers from Other Funds	....	194	1,459,500	....	....	6,230,927
Prior Year Revenue Adjustments	−652	....	....	....	3,089	3,714,271
Other Additions	....	....	....	....	123,858	111,295
Total Additions	**$686,062**	**$429,608**	**$1,659,500**	**$11,363,430**	**$285,102**	**$55,943,522**
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$552,647	$378,676	$1,624,062	$1,302,353	$368,875	$44,837,840
Local Assistance	....	....	....	9,010,174	....	9,118,905
Total	**$552,647**	**$378,676**	**$1,624,062**	**$10,312,527**	**$368,875**	**$53,956,745**
Adjustments to Prior Year Appropriation Expenditures	$293	$−13,793	....	$−283,731	$5,991	$−345,304
Total Deductions	**$552,940**	**$364,883**	**$1,624,062**	**$10,028,796**	**$374,866**	**$53,611,441**
FUND BALANCE, JUNE 30, 1986	**$237,726**	**$359,159**	**$35,629**	**$5,096,337**	**$852,419**	**$31,718,646**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Developmental Disabilities Program Development Fund	Dispensing Opticians Fund	Drinking Driver Program Licensing Trust Fund	Driver Training Penalty Assessment Fund	Electronic and Appliance Repair Fund	Employment Development Department Benefit Audit Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$1,316	$4,250	$39,670	$118,131	$249,350	$1,366
Deposits in Surplus Money Investment Fund	4,737,000	262,000	....	....	402,000	2,500,000
Receivables	1,991,835	....	4,000	1,275,782	....	....
Due from Other Funds	1,861,001	19,273	....	....	104,045	692,818
Prepaid Expenses	....	22,000	....	....	162,118	....
Total Assets	**$8,591,152**	**$307,523**	**$43,670**	**$1,393,913**	**$917,513**	**$3,194,184**
LIABILITIES						
Accounts Payable	$4,275,933	$649	....	$27,940	$8,720	....
Due to Other Funds	87,642	27,330	$43,521	55,954	233,205	$78,029
Advance Collections	....	....	....	....	356,540	....
Other Liabilities	....	....	....	....	90	....
Total Liabilities	**$4,363,575**	**$27,979**	**$43,521**	**$83,894**	**$598,555**	**$78,029**
FUND BALANCES						
Designated for Unencumbered Balances of Continuing Appropriations	....	$33,173	....	$280,000	....	$1,500,000
Contingency Reserve for Economic Uncertainties	$4,227,577	246,371	$149	1,030,019	$318,958	1,616,155
Total Fund Balance	**$4,227,577**	**$279,544**	**$149**	**$1,310,019**	**$318,958**	**$3,116,155**
Total Liabilities and Fund Balance	**$8,591,152**	**$307,523**	**$43,670**	**$1,393,913**	**$917,513**	**$3,194,184**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Developmental Disabilities Program Development Fund	Dispensing Opticians Fund	Drinking Driver Program Licensing Trust Fund	Driver Training Penalty Assessment Fund	Electronic and Appliance Repair Fund	Employment Development Department Benefit Audit Fund
FUND BALANCE, JUNE 30, 1985	$3,629,975	$144,983	$38,260	$-554,612	$330,408	$1,357,815
ADDITIONS						
Revenues	$3,337,725	$235,698	$145,665	$37,043,287	$1,055,967	$4,240,314
Transfers from Other Funds	....	....	....	978	489	....
Prior Year Revenue Adjustments	-99,596	....	1,245	....	90	....
Total Additions	$3,238,129	$235,698	$146,910	$37,044,265	$1,056,546	$4,240,314
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$206,000	$103,156	$185,021	$532,518	$1,060,843	$2,481,974
Local Assistance	2,753,124	....	....	....	....	....
Total	$2,959,124	$103,156	$185,021	$532,518	$1,060,843	$2,481,974
Transfers to Other Funds	....	....	....	$34,639,357	....	....
Adjustments to Prior Year Appropriation Expenditures	$-318,597	$-2,019	....	7,759	$7,153	....
Total Deductions	$2,640,527	$101,137	$185,021	$35,179,634	$1,067,996	$2,481,974
FUND BALANCE, JUNE 30, 1986	$4,227,577	$279,544	$149	$1,310,019	$318,958	$3,116,155

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Employment Development Department Contingent Fund	Energy and Resources Fund			Energy Resources Surcharge Fund
		Energy Account	Energy and Resources Account	Resources Account	
ASSETS					
Cash in State Treasury and Agency Accounts	$138,643	$1,340,020	$5,370,498	$1,030	$1,000
Deposits in Surplus Money Investment Fund	14,613,000	....	....	....	....
Receivables	24,944,411	1,140	....	23,313	44,047
Due from Other Funds	2,041,034	....	....	353	....
Due from Other Governments	....	7,447	....	....	....
Advances to Other Funds	1,700,000	....	....	....	....
Total Assets	**$43,437,088**	**$1,348,607**	**$5,370,498**	**$24,696**	**$45,047**
LIABILITIES					
Accounts Payable	$475,298	$165,419	$132,599	$3,137,403	....
Due to Other Funds	20,566,471	1,829,860	....	1,253,344	$45,047
Due to Other Governments	....	....	....	2,442,106	....
Other Liabilities	501,908	....	....	....	....
Total Liabilities	**$21,543,677**	**$1,995,279**	**$132,599**	**$6,832,853**	**$45,047**
FUND BALANCE					
Designated for Unencumbered Balances of Continuing Appropriations	....	$72,094	....	$238,059	....
Undesignated (Available Surplus)	....	−718,766	....	−7,046,216	....
Reserve for Section 5100-001-185 of the Budget Act	$20,893,411	....	....	....	....
Contingency Reserve for Economic Uncertainties	1,000,000	....	$5,237,899	....	....
Total Fund Balance	**$21,893,411**	**$-646,672**	**$5,237,899**	**$−6,808,157**	....
Total Liabilities and Fund Balance	**$43,437,088**	**$1,348,607**	**$5,370,498**	**$24,696**	**$45,047**

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Employment Development Department Contingent Fund	Energy and Resources Fund			Energy Resources Surcharge Fund
		Energy Account	Energy and Resources Account	Resources Account	
FUND BALANCE, JUNE 30, 1985	**$1,001,000**	**$777,015**	**$−61,942**	**$−1,015,873**	....
ADDITIONS					
Revenues	$39,647,462	$276,723	$5,682,000	$26,728	$34,839,416
Prior Year Revenue Adjustments	1,425,761	....	....	−12,887	....
Other Additions	10,290	605,973	....	16,485	....
Total Additions	**$41,083,513**	**$882,696**	**$5,682,000**	**$30,326**	**$34,839,416**
DEDUCTIONS					
Appropriation Expenditures					
State Operations	$21,796,838	$1,605,406	....	$3,249,630	....
Local Assistance	....	....	....	1,990,330	....
Capital Outlay	....	....	....	155,000	....
Total	**$21,796,838**	**$1,605,406**	....	**$5,394,960**	....
Transfers to Other Funds	$−1,605,574	$1,006,433	$382,159	$521,296	$34,839,416
Adjustments to Prior Year Appropriation Expenditures	−162	−305,456	....	−93,646	....
Total Deductions	**$20,191,102**	**$2,306,383**	**$382,159**	**$5,822,610**	**$34,839,416**
FUND BALANCE, JUNE 30, 1986	**$21,893,411**	**$−646,672**	**$5,237,899**	**$−6,808,157**	....

OTHER GOVERNMENTAL COST FUNDS—*Continued*

Statement of Financial Condition

June 30, 1986

	Fair and Exposition Fund		Fish and Game Preservation Fund			
	Fair and Exposition Account	Satellite Wagering Account	Endangered and Rare Fish, Wildlife, and Plant Species Account	Fish and Game Preservation Account	Fisheries Restoration Account	Genetic Disease Testing Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$461,494	$117,523	$731,108	$21,408,625	$4,597,707	$313,832
Deposits in Surplus Money Investment Fund	4,758,000	3,510,000	....	....	....	7,818,000
Receivables	160	....	....	454,058	....	2,292,815
Due from Other Funds	222,948	41,532	....	10,497,001	107	860,347
Prepaid Expense	3,151	....	....	231,075	....	....
Provision for Long-Term Obligations	....	....	....	2,000,000	....	....
Total Assets	**$5,445,753**	**$3,669,055**	**$731,108**	**$34,590,759**	**$4,597,814**	**$11,284,994**
LIABILITIES						
Accounts Payable	$1,167,355	....	....	$12,862,401	$3,480,553	$329,188
Due to Other Funds	601,787	....	....	7,013,581	838,273	6,628,776
Advance Collections	....	....	....	152,399	....	2,740
Other Liabilities	....	....	....	673,488	....	....
Total Liabilities	**$1,769,142**	....	....	**$20,701,869**	**$4,318,826**	**$6,960,704**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$3,157,865	....	....	$2,782,384	$400,000	....
Undesignated (Available Surplus)	....	....	....	....	−121,012	....
Contingency Reserve for Economic Uncertainties	518,746	$3,669,055	$731,108	11,106,506	....	$4,324,290
Total Fund Balance	**$3,676,611**	**$3,669,055**	**$731,108**	**$13,888,890**	**$278,988**	**$4,324,290**
Total Liabilities and Fund Balance	**$5,445,753**	**$3,669,055**	**$731,108**	**$34,590,759**	**$4,597,814**	**$11,284,994**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Fair and Exposition Fund		Fish and Game Preservation Fund			
	Fair and Exposition Account	Satellite Wagering Account	Endangered and Rare Fish, Wildlife, and Plant Species Account	Fish and Game Preservation Account	Fisheries Restoration Account	Genetic Disease Testing Fund
FUND BALANCE, JUNE 30, 1985	$3,278,952	....	$1,246,870	$3,638,865	....	$7,809,192
ADDITIONS						
Revenues	$19,872,779	$3,669,055	....	$55,322,094	$5,000,000	$12,093,670
Transfers from Other Funds	19,580	....	$741,035	7,145,298	....	....
Prior Year Revenue Adjustments	....	....	....	53,646	....	10,649
Total Additions	$19,892,359	$3,669,055	$741,035	$62,521,038	$5,000,000	$12,104,319
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$2,802,161	....	$12,943	$53,161,357	$4,721,012	$16,198,600
Local Assistance	15,820,929	....	....	....	....	....
Capital Outlay	....	....	....	267,846	....	....
Total	$18,623,090	....	$12,943	$53,429,203	$4,721,012	$16,198,600
Transfers to Other Funds	....	....	$1,243,854	....	....	....
Adjustments to Prior Year Appropriation Expenditures	$871,610	....	....	$ – 1,158,190	....	$ – 609,379
Total Deductions	$19,494,700	....	$1,256,797	$52,271,013	$4,721,012	$15,589,221
FUND BALANCE, JUNE 30, 1986	$3,676,611	$3,669,055	$731,108	$13,888,890	$278,988	$4,324,290

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Geology and Geophysics Fund	Hearing Aid Dispensers Fund	Industrial Development Fund	Industrial Loan Special Fund	Industrial Relations Construction Industry Enforcement Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$159,229	$15,232	$1,162	$850	$238,951
Deposits in Surplus Money Investment Fund	288,000	357,000	2,534,000	65,671,000	....
Due from Other Funds	18,952	29,794	108,327	2,816,246	....
Prepaid Expenses	28,233	26,450	....	....	....
Total Assets	$494,414	$428,476	$2,643,489	$68,488,096	$238,951
LIABILITIES					
Accounts Payable	$2,515	$2,069	$8,979	....	$5,442
Due to Other Funds	50,603	39,965	13,655	....	81,224
Advance Collections	190,240	....	....	....	....
Other Liabilities	385	15	....	....	....
Total Liabilities	$243,743	$42,049	$22,634	....	$86,666
FUND BALANCE					
Designated for Unencumbered Balances of Continuing Appropriations	....	....	$81	....	....
Contingency Reserve for Economic Uncertainties	$250,671	$386,427	2,620,774	$68,488,096	$152,285
Total Fund Balance	$250,671	$386,427	$2,620,855	$68,488,096	$152,285
Total Liabilities and Fund Balance	$494,414	$428,476	$2,643,489	$68,488,096	$238,951

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	Geology and Geophysics Fund	Hearing Aid Dispensers Fund	Industrial Development Fund	Industrial Loan Special Fund	Industrial Relations Construction Industry Enforcement Fund
FUND BALANCE, JUNE 30, 1985	$390,705	$325,556	$1,548,806	....	$164,308
ADDITIONS					
Revenues	$57,409	$208,716	$1,336,001	$5,488,096	$530,917
Transfers from Other Funds	96	....	....	63,000,000	....
Total Additions	$57,505	$208,716	$1,336,001	$68,488,096	$530,917
DEDUCTIONS					
Appropriation Expenditures					
State Operations	$196,714	$152,362	$263,458	....	$535,019
Total	$196,714	$152,362	$263,458	....	$535,019
Adjustments to Prior Year Appropriation Expenditures	$825	$ – 4,517	$494	....	$7,921
Total Deductions	$197,539	$147,845	$263,952	....	$542,940
FUND BALANCE, JUNE 30, 1986	$250,671	$386,427	$2,620,855	$68,488,096	$152,285

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition Operations

June 30, 1986

	Insurance Commissioner's Regulatory Trust Fund	Insurance Fund	Local Agency Deposit Security Fund	Local Public Prosecutors and Public Defenders Training Fund	Methadone Program Licensing Trust Fund	Mobilehome Parks Revolving Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$530	$1,156,706	$93,608	$1,664	$340,645	$147,194
Deposits in Surplus Money Investment Fund	....	3,847,000	....	599,000	....	....
Receivables	....	1,527,600	3,750	....	171,022	....
Due from Other Funds	....	218,231	....	6,969	....	182
Due from Other Governments	....	....	....	....	....	975
Prepaid Expenses	....	329,392	....	....	....	....
Total Assets	$530	$7,078,929	$97,358	$607,633	$511,667	$148,351
LIABILITIES						
Accounts Payable	....	$514,632	....	$205,299	$2,045	$8,925
Due to Other Funds	....	479,004	$4,000	159,769	311,263	73,674
Due to Other Governments	....	....	....	12,330	....	....
Other Liabilities	....	2,244	....	....	2,626	....
Total Liabilities	....	$995,880	$4,000	$377,398	$315,934	$82,599
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	....	....	....	....	....	$204
Contingency Reserve for Economic Uncertainties	$530	$6,083,049	$93,358	$230,235	$195,733	65,548
Total Fund Balance	$530	$6,083,049	$93,358	$230,235	$195,733	$65,752
Total Liabilities and Fund Balance	$530	$7,078,929	$97,358	$607,633	$511,667	$148,351

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Insurance Commissioner's Regulatory Trust Fund	Insurance Fund	Local Agency Deposit Security Fund	Local Public Prosecutors and Public Defenders Training Fund	Methadone Program Licensing Trust Fund	Mobilehome Parks Revolving Fund
FUND BALANCE, JUNE 30, 1985	**$530**	**$4,564,026**	**$89,358**	**$412,254**	**$235,181**	**$339,616**
ADDITIONS						
Revenues	....	$24,912,291	$58,800	$756,969	$271,377	$1,973,314
Transfers from Other Funds	....	....	....	426,688	....	....
Prior Year Revenue Adjustments	....	−60,526	14,200	....	2,484	−6,301
Total Additions	....	**$24,851,765**	**$73,000**	**$1,183,657**	**$273,861**	**$1,967,013**
DEDUCTIONS						
Appropriation Expenditures						
State Operations	....	$23,308,306	$69,000	$48,271	$313,309	$2,243,506
Local Assistance	....	....	....	453,722	....	....
Total	....	**$23,308,306**	**$69,000**	**$501,993**	**$313,309**	**$2,243,506**
Transfers to Other Funds	....	....	....	$676,694	....	....
Adjustments to Prior Year Appropriation Expenditures	....	$24,436	....	186,989	....	$−2,629
Total Deductions	....	**$23,332,742**	**$69,000**	**$1,365,676**	**$313,309**	**$2,240,877**
FUND BALANCE, JUNE 30, 1986	**$530**	**$6,083,049**	**$93,358**	**$230,235**	**$195,733**	**$65,752**

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Natural Disaster Assistance Fund					
	1983 Natural Disaster Account	Public Facilities Account	Street and Highway Account	Nursing Home Administrator's State License Examining Board Fund	Off-Highway License Fee Fund	Off-Highway Vehicle Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$1,051,313	$1,416	$25,541	$144,568	$10,330	$10,219
Deposits in Surplus Money Investment Fund	....	10,114,000	22,396,000	304,000	444,000	41,225,000
Due from Other Funds	....	474,796	986,471	34,547	126,487	3,006,710
Prepaid Expenses	....	....	....	42,829	....	....
Total Assets	**$1,051,313**	**$10,590,212**	**$23,408,012**	**$525,944**	**$580,817**	**$44,241,929**
LIABILITIES						
Accounts Payable	....	$68,033	$1,088,502	$4,086	....	$14,923,339
Due to Other Funds	....	148,783	177,658	43,516	....	2,004,226
Due to Other Governments	$916,332	2,317,003	....	....	....	....
Advance Collections	....	....	....	243,210	....	....
Total Liabilities	**$916,332**	**$2,533,819**	**$1,266,160**	**$290,812**	....	**$16,927,565**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$134,981	$8,056,393	$21,995,906	....	....	$24,965,566
Contingency Reserve for Economic Uncertainties	....	....	145,946	$235,132	$580,817	2,348,798
Total Fund Balance	**$134,981**	**$8,056,393**	**$22,141,852**	**$235,132**	**$580,817**	**$27,314,364**
Total Liabilities and Fund Balance	**$1,051,313**	**$10,590,212**	**$23,408,012**	**$525,944**	**$580,817**	**$44,241,929**

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Natural Disaster Assistance Fund					
	1983 Natural Disaster Account	Public Facilities Account	Street and Highway Account	Nursing Home Administrator's State License Examining Board Fund	Off-Highway License Fee Fund	Off-Highway Vehicle Fund
FUND BALANCE, JUNE 30, 1985	$134,981	$9,980,653	$21,716,996	$424,774	$539,113	$21,919,175
ADDITIONS						
Revenues		$1,038,480	$2,067,580	$73,477	$824,085	$5,354,598
Transfers from Other Funds				96		11,439,796
Prior Year Revenue Adjustments						14,128
Total Additions		$1,038,480	$2,067,580	$73,573	$824,085	$16,808,522
DEDUCTIONS						
Appropriation Expenditures						
State Operations				$267,416		$5,985,112
Local Assistance		$2,965,138	$1,642,724		$782,381	5,316,886
Capital Outlay						1,296,106
Total		$2,965,138	$1,642,724	$267,416	$782,381	$12,598,104
Adjustments to Prior Year Appropriation Expenditures		$ – 2,398		$ – 4,201		$ – 1,184,771
Total Deductions		$2,962,740	$1,642,724	$263,215	$782,381	$11,413,333
FUND BALANCE, JUNE 30, 1986	$134,981	$8,056,393	$22,141,852	$235,132	$580,817	$27,314,364

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Peace Officers' Training Fund	Physician's Assistant Fund	Podiatry Fund	Polygraph Examiners Fund	Private Postsecondary Administration Fund	Professional Forester Registration Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$21,843	$57,116	$52,341	$6,377	$74,236	$20,649
Deposits in Surplus Money Investment Fund	10,370,000	423,000	368,000	37,000	861,000	164,000
Receivables	1,190,815	....	....	....	....	....
Due from Other Funds	426,941	30,774	40,836	683	40,099	7,834
Prepaid Expenses	15,423	44,585	87,641	14,000	....	....
Provision for Long-Term Obligations	....	....	....	40,000	....	....
Total Assets	**$12,025,022**	**$555,475**	**$548,818**	**$98,060**	**$975,335**	**$192,483**
LIABILITIES						
Accounts Payable	$8,691,280	$11,182	$1,041	$1,165	$21,692	$4,545
Due to Other Funds	....	46,942	164,110	70,594	383,881	26,807
Advance Collections	....	2,850	5,775	....	....	....
Other Liabilities	....	525	50	....	....	....
Total Liabilities	**$8,691,280**	**$61,499**	**$170,976**	**$71,759**	**$405,573**	**$31,352**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$590,000	....	....	$90,000	....	....
Undesignated (Available Surplus)	....	....	....	−63,699	....	....
Contingency Reserve for Economic Uncertainties	2,743,742	$493,976	$377,842	....	$569,762	$161,131
Total Fund Balance	**$3,333,742**	**$493,976**	**$377,842**	**$26,301**	**$569,762**	**$161,131**
Total Liabilities and Fund Balance	**$12,025,022**	**$555,475**	**$548,818**	**$98,060**	**$975,335**	**$192,483**

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Peace Officers' Training Fund	Physician's Assistant Fund	Podiatry Fund	Polygraph Examiners Fund	Private Postsecondary Administration Fund	Professional Forester Registration Fund
FUND BALANCE, JUNE 30, 1985	$7,781,506	$389,765	$308,597	$10,966	$574,899	$158,056
ADDITIONS						
Revenues	$35,557,578	$371,065	$597,604	$123,563	$1,077,211	$94,758
Transfers from Other Funds	3,915	95	96	....	....	....
Total Additions	$35,561,493	$371,160	$597,700	$123,563	$1,077,211	$94,758
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$7,632,177	$261,370	$517,357	$99,532	$1,044,278	$94,817
Local Assistance	32,819,000	....	....	....	....	....
Total	$40,451,177	$261,370	$517,357	$99,532	$1,044,278	$94,817
Transfers to Other Funds	....	....	....	$10,000	....	....
Adjustments to Prior Year Appropriation Expenditures	$ – 441,920	$5,579	$11,098	– 1,304	$38,070	$ – 3,134
Total Deductions	$40,009,257	$266,949	$528,455	$108,228	$1,082,348	$91,683
FUND BALANCE, JUNE 30, 1986	$3,333,742	$493,976	$377,842	$26,301	$569,762	$161,131

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Professions and Vocations Fund	Psychology Fund	Radiotelephone Utility Rate Fund	Real Estate Fund	Respiratory Care Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$6,966,739	$89,581	$10,688	$973,689	$13,329
Deposits in Surplus Money Investment Fund	60,479,000	1,094,000	....	16,853,000	1,413,000
Receivables	47,240	....	....	6,417	....
Due from Other Funds	37,533,528	69,531	....	714,908	99,863
Due from Other Governments	1,718	....	....	....	....
Prepaid Expenses	10,603,011	99,905	....	277,283	....
Advances to Other Funds	....	....	....	....	74,000
Total Assets	**$115,631,236**	**$1,353,017**	**$10,688**	**$18,825,297**	**$1,600,192**
LIABILITIES					
Accounts Payable	$9,565,328	$4,245	....	$2,200,014	$4,115
Due to Other Funds	28,571,937	305,987	$10,688	....	188,421
Due to Other Governments	116,117	....	....	....	....
Advance Collections	1,674,154	33,120	....	....	69,438
Deposits	16,232,000	....	....	....	....
Other Liabilities	51,947	107	....	6,080	712
Total Liabilties	**$56,211,483**	**$343,459**	**$10,688**	**$2,206,094**	**$262,686**
FUND BALANCE					
Designated for Unencumbered Balances of Continuing Appropriations	$327,664	....	....	$183,500	....
Contingency Reserve for Economic Uncertainties	59,092,089	$1,009,558	....	16,435,703	$1,337,506
Total Fund Balance	**$59,419,753**	**$1,009,558**	....	**$16,619,203**	**$1,337,506**
Total Liabilities and Fund Balance	**$115,631,236**	**$1,353,017**	**$10,688**	**$18,825,297**	**$1,600,192**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement No. 4

Statement of Operations

Fiscal Year Ended June 30, 1986

	Professions and Vocations Fund	Psychology Fund	Radiotelephone Utility Rate Fund	Real Estate Fund	Respiratory Care Fund
FUND BALANCE, JUNE 30, 1985	$52,056,340	$977,846	$-48,525	$10,987,819	$1,388,866
ADDITIONS					
Revenues	$70,627,051	$860,068	....	$26,095,756	$515,817
Transfers from Other Funds	418,653	195	$19,526	9,789	95
Prior Year Revenue Adjustments	-10,809	....	-7,043	-408	668
Other Additions	1,983,529	....	....	....	....
Total Additions	$73,018,424	$860,263	$12,483	$26,105,137	$516,580
DEDUCTIONS					
Appropriation Expenditure:					
State Operations	$64,266,928	$829,895	....	$20,438,890	$570,483
Total	$64,266,928	$829,895	....	$20,438,390	$570,483
Adjustments to Prior Year Appropriation Expenditures	$-78,696	$-1,344	$-36,042	$34,863	$-2,543
Other Deductions	1,466,779	....	....	....	....
Total Deductions	$65,655,011	$828,551	$-36,042	$20,473,753	$567,940
FUND BALANCE, JUNE 30, 1986	$59,419,753	$1,009,558	....	$16,619,203	$1,337,506

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Restitution Fund	Sanitarian Registration Fund	Savings Association Special Regulatory Fund	School Building Safety Fund	School Land Bank Fund	Self-Insurance Plans Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$19,209,741	$182,635	$460,241	$4,497	$1,052	$634,155
Deposits in Surplus Money Investment Fund	....	....	4,067,000	....	2,177,000	....
Receivables	987,997	....	69,704	....	....	....
Due from Other Funds	437	4,805	226,570	....	87,875	....
Prepaid Expenses	....	....	21,026	....	....	....
Other Assets	....	....	3,505	....	....	....
Total Assets	**$20,198,175**	**$187,440**	**$4,848,046**	**$4,497**	**$2,265,927**	**$634,155**
LIABILITIES						
Accounts Payable	$4,768,926	....	$188,822	....	....	$27,060
Due to Other Funds	807,779	$7,629	....	$4,497	....	209,700
Due to Other Governments	144,527	....	....	....	....	....
Advance Collections	....	....	335,224	....	....	....
Total Liabilities	**$5,721,232**	**$7,629**	**$524,046**	**$4,497**	....	**$236,760**
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$14,476,943	$179,811	$4,324,000	....	$2,265,927	$397,395
Total Fund Balance	**$14,476,943**	**$179,811**	**$4,324,000**	....	**$2,265,927**	**$397,395**
Total Liabilities and Fund Balance	**$20,198,175**	**$187,440**	**$4,848,046**	**$4,497**	**$2,265,927**	**$634,155**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement No. 4

Statement of Operations

Fiscal Year Ended June 30, 1986

	Restitution Fund	Sanitarian Registration Fund	Savings Association Special Regulatory Fund	School Building Safety Fund	School Land Bank Fund	Self-Insurance Plans Fund
FUND BALANCE, JUNE 30, 1985	$28,492,486	$105,736	$3,711,037	....	$64,200	$320,590
ADDITIONS						
Revenues	$35,181,420	$155,095	$6,215,977	$755,801	$2,201,727	$1,261,181
Transfers from Other Funds	4,894	....	2,936	....	....	....
Prior Year Revenue Adjustments	25,811	....	- 9,161	....	....	....
Other Additions	....	....	....	1,150,565	....	....
Total Additions	$35,212,125	$155,095	$6,209,752	$1,906,366	$2,201,727	$1,261,181
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$48,002,225	$88,767	$5,587,796	$1,906,366	....	$1,177,056
Local Assistance	320,000	....	....	....	....	....
Total	$48,322,225	$88,767	$5,587,796	$1,906,366	....	$1,177,056
Adjustments to Prior Year Appropriation Expenditures	$905,443	$ - 7,747	$8,993	....	....	$7,320
Total Deductions	$49,227,668	$81,020	$5,596,789	$1,906,366	....	$1,184,376
FUND BALANCE, JUNE 30, 1986	$14,476,943	$179,811	$4,324,000	....	$2,265,927	$397,395

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Senate Contingent Fund	Speech Pathology and Audiology Examining Committee Fund	State Banking Fund	State Bicycle License and Registration Fund	State Dental Auxiliary Fund	State Mandates Claims Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$7,096,101	$11,524	$107,322	$59,421	$95,337	$10,000,000
Deposits in Surplus Money Investment Fund	....	251,000	4,920,000	....	213,000	....
Receivables	....	....	64,572	....	....	....
Due from Other Funds	....	23,235	306,352	563	52,689	....
Prepaid Expenses	....	29,443	30,246	....	89,000	....
Total Assets	**$7,096,101**	**$315,202**	**$5,428,492**	**$59,984**	**$450,026**	**$10,000,000**
LIABILITIES						
Accounts Payable	$3,841,094	$4,287	$76,450	....	$12,259	....
Due to Other Funds	....	36,420	....	....	179,844	....
Other Liabilities	....	45	....	....	253	....
Total Liabilities	**$3,841,094**	**$40,752**	**$76,450**	....	**$192,356**	....
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$465,007	....	....	....	....	$10,000,000
Contingency Reserve for Economic Uncertainties	2,790,000	$274,450	$5,352,042	$59,984	$257,670	....
Total Fund Balance	**$3,255,007**	**$274,450**	**$5,352,042**	**$59,984**	**$257,670**	**$10,000,000**
Total Liabilities and Fund Balance	**$7,096,101**	**$315,202**	**$5,428,492**	**$59,984**	**$450,026**	**$10,000,000**

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	Senate Contingent Fund	Speech Pathology and Audiology Examining Committee Fund	State Banking Fund	State Bicycle License and Registration Fund	State Dental Auxiliary Fund	State Mandates Claims Fund
FUND BALANCE, JUNE 30, 1985	....	$196,644	$3,512,434	$44,646	$345,147	$10,000,000
ADDITIONS						
Revenues	....	$250,149	$10,462,617	$36,041	$508,502	....
Transfers from Other Funds	$49,451,314	97	5,872	....	195	....
Prior Year Revenue Adjustments	....	....	....	....	45	....
Total Additions	$49,451,314	$250,246	$10,468,489	$36,041	$508,742	....
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$46,196,307	$181,207	$8,638,038	$20,703	$587,888	....
Total	$46,196,307	$181,207	$8,638,038	$20,703	$587,888	....
Adjustments to Prior Year Appropriation Expenditures	....	$ - 8,767	$ - 9,157	....	$8,331	....
Total Deductions	$46,196,307	$172,440	$8,628,881	$20,703	$596,219	....
FUND BALANCE, JUNE 30, 1986	$3,255,007	$274,450	$5,352,042	$59,984	$257,670	$10,000,000

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	State Parks and Recreation Fund			State School Building Lease-Purchase Fund	State School Fund	Strong-Motion Instrumentation Special Fund
	Coastal Zone Construction-Conversion Account	Fines and Forfeitures Account	State Parks and Recreation Account			
ASSETS						
Cash in State Treasury and Agency Accounts	$391,658	$672,368	$3,057,518	$300,574,036	$481,590	$2,099
Deposits in Surplus Money Investment Fund	....	....	....	....	....	2,241,000
Receivables	....	....	807,144	....	....	42
Due from Other Funds	581	13,978	10,343,603	33,662,539	35,646,841	103,030
Due from Other Governments	....	....	....	1,014,982	9,823,268	....
Provision for Long-Term Obligations	....	....	1,027,210	....	....	....
Total Assets	$392,239	$686,346	$15,235,475	$335,251,557	$45,951,699	$2,346,171
LIABILITIES						
Accounts Payable	....	....	$1,651,471	$2,281,768	$45,032	$368,804
Due to Other Funds	....	....	3,910,466	1,358,926	10,304,897	140,229
Due to Other Governments	....	....	....	368,888,755	35,601,770	....
Total Liabilities	....	....	$5,561,937	$372,529,449	$45,951,699	$509,033
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	....	....	$2,447,530	$311,959	....	....
Undesignated (Available Surplus)	....	....	....	−37,589,851	....	....
Contingency Reserve for Economic Uncertainties	$392,239	$686,346	7,226,008	....	....	$1,837,138
Total Fund Balance	$392,239	$686,346	$9,673,538	$−37,277,892	....	$1,837,138
Total Liabilities and Fund Balance	$392,239	$686,346	$15,235,475	$335,251,557	$45,951,699	$2,346,171

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	State Parks and Recreation Fund					
	Coastal Zone Construction-Conversion Account	Fines and Forfeitures Account	State Parks and Recreation Account	State School Building Lease-Purchase Fund	State School Fund	Strong-Motion Instrumentation Special Fund
FUND BALANCE, JUNE 30, 1985	**$379,219**	**$399,285**	**$13,804,654**	**$86,200,330**	....	**$1,107,174**
ADDITIONS						
Revenues	$13,020	$239,458	$32.291,440	$150,698,518	$20,953,759	$2,338,420
Transfers from Other Funds	....	....	1,934,087	105,000,000	16,030,479	....
Prior Years Revenue Adjustments	....	47,603	737.380	37,250	3,485,065	....
Other Additions	....	....	....	....	1,103,170	....
Total Additions	**$13,020**	**$287,061**	**$34,962,907**	**$255,735,768**	**$41,572,473**	**$2,338,420**
DEDUCTIONS						
Appropriation Expenditures						
State Operations	....	....	$36,010,000	$3,891,656	....	....
Local Assistance	....	....	....	370,986,374	$41,596,983	$1,590,116
Capital Outlay	....	....	3,346,031	....	....	....
Total	....	....	$39,356,031	$374,878,030	$41,596,983	$1,590,116
Transfers to Other Funds	....	....	$241,354	....	....	....
Adjustments to Prior Year Appropriation Expenditures	....	....	−503,362	$4,335,960	$−24,510	$18,340
Total Deductions	....	....	$39,094,023	$379,213,990	$41,572,473	$1,608,456
FUND BALANCE, JUNE 30, 1986	$392,239	$686,346	$9,673,538	$−37,277,892	....	$1,837,138

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Structural Pest Control Education and Enforcement Fund	Tax Preparers Fund	Teacher Credentials Fund	Transcript Reimbursement Fund	Transportation Rate Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$12,431	$29,386	$288,024	$1,509	$4,568,564
Deposits in Surplus Money Investment Fund	250,000	414,000	2,618,000	365,000	11,503,000
Receivables	....	....	487,755	....	2,364,890
Due from Other Funds	22,715	19,855	110,514	36,890	2,328,054
Prepaid Expenses	15,000	51,000	2,470	....	498,913
Provision for Long-Term Obligations	50,000	....	....	....	....
Other Assets	....	....	312	....	....
Total Assets	$350,146	$514,241	$3,507,075	$403,399	$21,263,421
LIABILITIES					
Accounts Payable	....	$2,107	$929,767	....	$6,793,628
Due to Other Funds	$56,139	63,558	496,232	$279,178	860,517
Due to Other Governments	....	....	900	....	....
Other Liabilities	....	....	....	....	2,022,924
Total Liabilities	$56,139	$65,665	$1,426,899	$279,178	$9,677,069
FUND BALANCE					
Designated for Unencumbered Balances of Continuing Appropriations	$78,000	$576	....	$264,725	$1,111,000
Undesignated (Available Surplus)	....	....	....	−140,504	....
Contingency Reserve for Economic Uncertainties	216,007	448,000	$2,080,176	....	10,475,352
Total Fund Balance	$294,007	$448,576	$2,080,176	$124,221	$11,586,352
Total Liabilities and Fund Balance	$350,146	$514,241	$3,507,075	$403,399	$21,263,421

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Structural Pest Control Education and Enforcement Fund	Tax Preparers Fund	Teacher Credentials Fund	Transcript Reimbursement Fund	Transportation Rate Fund
FUND BALANCE, JUNE 30, 1985	$124,115	$440,833	$1,883,534	$375,635	$10,086,568
ADDITIONS					
Revenues	$154,097	$345,963	$7,079,294	$33,677	$15,693,906
Transfers from Other Funds		−24,905	2,936		39,160
Prior Year Revenue Adjustments			−87,284		
Total Additions	$154,097	$321,058	$6,994,946	$33,677	$15,733,066
DEDUCTIONS					
Appropriation Expenditures					
State Operations	$−15,795	$339,842	$6,758,135	$228,095	$15,334,669
Total	$−15,795	$339,842	$6,758,135	$228,095	$15,334,669
Transfers to Other Funds		$−25,000			
Adjustments to Prior Year Appropriation Expenditures		−1,527	$40,169	$56,996	$−1,101,387
Total Deductions	$−15,795	$313,315	$6,798,304	$285,091	$14,233,282
FUND BALANCE, JUNE 30, 1986	$294,007	$448,576	$2,080,176	$124,221	$11,586,352

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Universal Telephone Service Fund	Vehicle Inspection Fund	Victim-Witness Assistance Fund	Wildlife Restoration Fund	Winter Recreation Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$2,042	$2,798,862	$2,470	$10,765	$219,031
Deposits in Surplus Money Investment Fund	76,600,000	19,451,000	3,868,000	7,003,000	....
Receivables	54,591	21	429,123	....	....
Due from Other Funds	2,637,916	2,195,003	772,181	305,663	....
Prepaid Expenses	....	4,136,395	....	....	....
Provision for Long-Term Obligations	....	....	....	....	214,360
Total Assets	$79,294,549	$28,581,281	$5,071,774	$7,319,428	$433,391
LIABILITIES					
Accounts Payable	....	$947,716	$581,674	$2,716,444	$153,394
Due to Other Funds	....	10,471,023	309,322	5,428	253,360
Due to Other Governments	....	....	2,429,375	....	....
Other Liabilities	....	592	....	....	....
Total Liabilities	....	$11,419,331	$3,320,371	$2,721,872	$406,754
FUND BALANCE					
Designated for Unencumbered Balances of Continuing Appropriations	....	....	$863,966	$1,850,754	$200,000
Undesignated (Available Surplus)	....	....	....	....	−173,363
Contingency Reserve for Economic Uncertainties	$79,294,549	$17,161,950	887,437	2,746,802	....
Total Fund Balance	$79,294,549	$17,161,950	$1,751,403	$4,597,556	$26,637
Total Liabilities and Fund Balance	$79,294,549	$28,581,281	$5,071,774	$7,319,428	$433,391

Statement No. 4

Statement of Operations

Fiscal Year Ended June 30, 1986

	Universal Telephone Service Fund	Vehicle Inspection Fund	Victim-Witness Assistance Fund	Wildlife Restoration Fund	Winter Recreation Fund
FUND BALANCE, JUNE 30, 1985	$30,238,777	$6,601,681	$4,000,986	$4,371,832	$−26,953
ADDITIONS					
Revenues	$88,138,622	$38,347,034	$12,617,241	$2,128,064	$26,637
Transfers from Other Funds	....	5,874	....	392	200,000
Prior Year Revenue Adjustments	−38,338	....	....	....	....
Total Additions	$88,100,284	$38,352,908	$12,617,241	$2,128,456	$226,637
DEDUCTIONS					
Appropriation Expenditures					
State Operations	$105,000	$27,643,917	$971,000	$476,821	$173,047
Local Assistance	38,939,512	....	10,606,139	....	....
Capital Outlay	....	....	....	1,439,088	....
Total	$39,044,512	$27,643,917	$11,577,139	$1,915,909	$173,047
Adjustments to Prior Year Appropriation Expenditures	....	$148,722	$3,289,685	$−13,177	....
Total Deductions	$39,044,512	$27,792,639	$14,866,824	$1,902,732	$173,047
FUND BALANCE, JUNE 30, 1986	$79,294,549	$17,161,950	$1,751,403	$4,597,556	$26,637

Statement No. 5

PROFESSIONS AND VOCATIONS FUND

Statement of Financial Condition

June 30, 1986

	Total Professions and Vocations Fund	Accountancy Fund	Behavioral Science Examiners Fund	Board of Cosmetology's Contingent Fund	Board of Registered Nursing Fund	Board of Veterinary Examiners' Contingent Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$6,966,739	$208,286	$85,783	$232,347	$531,719	$54,949
Deposits in Surplus Money Investment Fund	60,479,000	2,431,000	387,000	3,410,000	1,525,000	445,000
Receivables	47,240	....	....	....	....	....
Due from Other Funds	37,533,528	155,112	47,579	251,538	364,500	23,267
Due from Other Governments	1,718	....	....	....	....	....
Prepaid Expenses	10,603,011	365,372	118,282	401,284	731,048	87,567
Total Assets	**$115,631,236**	**$3,159,770**	**$638,644**	**$4,295,169**	**$3,152,267**	**$610,783**
LIABILITIES						
Accounts Payable	$9,565,328	$20,262	$8,484	$22,686	$170,971	$6,714
Due to Other Funds	28,571,937	848,125	258,365	885,873	1,340,849	121,854
Due to Other Governments	116,117	....	....	....	....	....
Advance Collections	1,674,154	....	36,615	156,900	....	....
Deposits	16,232,000	....	....	....	....	....
Other Liabilities	51,947	593	412	30	572	600
Total Liabilities	**$56,211,483**	**$868,980**	**$303,876**	**$1,065,489**	**$1,512,392**	**$129,168**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$327,664	....	$75	....	....	....
Contingency Reserve for Economic Uncertainties	59,092,089	$2,290,790	334,693	$3,229,680	$1,639,875	$481,615
Total Fund Balance	**$59,419,753**	**$2,290,790**	**$334,768**	**$3,229,680**	**$1,639,875**	**$481,615**
Total Liabilities and Fund Balance	**$115,631,236**	**$3,159,770**	**$638,644**	**$4,295,169**	**$3,152,267**	**$610,783**

PROFESSIONS AND VOCATIONS FUND
Statement of Op rations
Fiscal Year Ended June 30, 1986

	Total Professions and Vocations Fund	Accountancy Fund	Behavioral Science Examiners Fund	Board of Cosmetology's Contingent Fund	Board of Registered Nursing Fund	Board of Veterinary Examiners' Contingent Fund
FUND BALANCE, JUNE 30, 1985	**$52,056,340**	**$2,303,566**	**$517,214**	**$3,683,947**	**$805,788**	**$262,823**
ADDITIONS						
Revenues	$70,627,051	$2,527,638	$671,805	$2,473,092	$5,606,981	$820,395
Transfers from Other Funds	418,653	976	293	976	978	95
Prior Year Revenue Adjustments	−10,809	....	....	....	....	....
Other Additions	1,983,529	....	....	....	....	....
Total Additions	**$73,018,424**	**$2,528,614**	**$672,098**	**$2,474,068**	**$5,607,959**	**$820,490**
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$64,266,928	$2,535,840	$850,306	$2,955,594	$4,899,971	$599,890
Total	**$64,266,928**	**$2,535,840**	**$850,306**	**$2,955,594**	**$4,899,971**	**$599,890**
Adjustments to Prior Year Appropriation Expenditures	$ −78,696	$5,550	$4,238	$ −27,259	$ −126,099	$1,808
Other Deductions	1,466,779	....	....	....	....	....
Total Deductions	**$65,655,011**	**$2,541,390**	**$854,544**	**$2,928,335**	**$4,773,872**	**$601,698**
FUND BALANCE, JUNE 30, 1986	**$59,419,753**	**$2,290,790**	**$334,768**	**$3,229,680**	**$1,639,875**	**$481,615**

PROFESSIONS AND VOCATIONS FUND—Continued

Statement of Financial Condition

June 30, 1986

	Board of Vocational Nurse and Psychiatric Technician Examiners Fund		Bureau of Home Furnishings Fund	California State Board of Architectural Examiners' Fund	Cemetery Fund
	Psychiatric Technician (Account)	Vocational Nurse (Account)			
ASSETS					
Cash in State Treasury and Agency Accounts	$45,480	$161,099	$202,682	$46,628	$35,912
Deposits in Surplus Money Investment Fund	420,000	3,000,000	887,000	3,293,000	255,000
Due from Other Funds	53,182	284,740	159,506	236,826	11,151
Due from Other Governments	....	....	....	119	....
Prepaid Expenses	72,000	315,829	284,199	239,212	42,732
Total Assets	$590,662	$3,761,668	$1,533,387	$3,815,785	$344,795
LIABILITIES					
Accounts Payable	$1,114	$45,866	$74,094	$51,343	$1,763
Due to Other Funds	142,346	464,789	420,167	1,262,469	63,542
Advance Collections	189	....	....	....	12,900
Other Liabilities	....	644	10,261	175	205
Total Liabilities	$143,649	$511,299	$504,522	$1,313,987	$78,410
FUND BALANCE					
Designated for Unencumbered Balances of Continuing Appropriations	....	....	....	$10,000	....
Contingency Reserve for Economic Uncertainties	$447,013	$3,250,369	$1,028,865	2,491,798	$266,385
Total Fund Balance	$447,013	$3,250,369	$1,028,865	$2,501,798	$266,385
Total Liabilities and Fund Balance	$590,662	$3,761,668	$1,533,387	$3,815,785	$344,795

PROFESSIONS AND VOCATIONS FUND—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Board of Vocational Nurse and Psychiatric Technician Examiners Fund		Bureau of Home Furnishings Fund	California State Board of Architectural Examiners' Fund	Cemetery Fund
	Psychiatric Technician (Account)	Vocational Nurse (Account)			
FUND BALANCE, JUNE 30, 1985	$512,989	$3,039,895	$1,254,413	$1,656,315	$226,182
ADDITIONS					
Revenues	$386,314	$2,334,841	$1,582,027	$2,416,383	$321,381
Transfers from Other Funds	96	978	978	....	195
Prior Year Revenue Adjustments	....	....	....	301	−12,599
Total Additions	$386,410	$2,335,819	$1,583,005	$2,416,684	$308,977
DEDUCTIONS					
Appropriation Expenditures					
State Operations	$463,050	$2,120,101	$1,775,365	$1,589,908	$261,907
Total	$463,050	$2,120,101	$1,775,365	$1,589,908	$261,907
Adjustments to Prior Year Appropriation Expenditures	$−10,664	$5,244	$33,188	$−18,707	$6,867
Total Deductions	$452,386	$2,125,345	$1,808,553	$1,571,201	$268,774
FUND BALANCE, JUNE 30, 1986	$447,013	$3,250,369	$1,028,865	$2,501,798	$266,385

PROFESSIONS AND VOCATIONS FUND—Continued

Statement of Financial Condition

June 30, 1986

	Consumer Affairs Fund	Contingent Fund of the Board of Medical Quality Assurance	Contractors' License Fund	Dry Cleaning and Fabric Care Fund	Pharmacy Board Contingent Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$41,445	$1,165,161	$1,697,351	$90,032	$224,257
Deposits in Surplus Money Investment Fund	6,225,000	4,936,000	19,743,000	517,000	1,061,000
Receivables	33,716	13,338	50	....	....
Due from Other Funds	32,074,339	1,288,622	1,192,623	90,814	218,664
Due from Other Governments	90	50	709	....	....
Prepaid Expenses	902,949	2,036,532	2,729,694	137,152	369,423
Total Assets	**$39,277,539**	**$9,439,703**	**$25,363,427**	**$834,998**	**$1,873,344**
LIABILITIES					
Accounts Payable	$7,679,419	$734,199	$494,715	$5,208	$21,122
Due to Other Funds	10,886,464	4,025,174	3,294,613	248,633	679,222
Due to Other Governments	116,117	....	....	....	....
Advance Collections	....	199,600	720,261	....	61,900
Deposits	16,232,000	....	....	....	....
Other Liabilities	4,092	12,528	3,632	....	567
Total Liabilities	**$34,918,092**	**$4,971,501**	**$4,513,221**	**$253,841**	**$762,811**
FUND BALANCE					
Designated for Unencumbered Balances of Continuing Appropriations	....	....	$284,180	$25,000	....
Contingency Reserve for Economic Uncertainties	$4,359,447	$4,468,202	20,566,026	556,157	$1,110,533
Total Fund Balance	**$4,359,447**	**$4,468,202**	**$20,850,206**	**$581,157**	**$1,110,533**
Total Liabilities and Fund Balance	**$39,277,539**	**$9,439,703**	**$25,363,427**	**$834,998**	**$1,873,344**

PROFESSIONS AND VOCATIONS FUND—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Consumer Affairs Fund	Contingent Fund of the Board of Medical Quality Assurance	Contractors' License Fund	Dry Cleaning and Fabric Care Fund	Pharmacy Board Contingent Fund
FUND BALANCE, JUNE 30, 1985	**$3,454,458**	**$6,546,152**	**$16,524,865**	**$794,368**	**$925,672**
ADDITIONS					
Revenues	....	$11,183,945	$23,057,784	$614,362	$2,618,822
Transfers from Other Funds	$9,789	388,239	9,789	292	978
Prior Year Revenue Adjustments	....	810	107	....	....
Other Additions	2,361,979	−378,450	....	....	....
Total Additions	**$2,371,768**	**$11,194,544**	**$23,067,680**	**$614,654**	**$2,619,800**
DEDUCTIONS					
Appropriation Expenditures					
State Operations	....	$13,269,808	$18,804,649	$827,116	$2,446,242
Total	....	**$13,269,808**	**$18,804,649**	**$827,116**	**$2,446,242**
Adjustments to Prior Year Appropriation Expenditures	....	$2,686	$−62,310	$749	$−11,303
Other Deductions	$1,466,779	....	....	....	....
Total Deductions	**$1,466,779**	**$13,272,494**	**$18,742,339**	**$827,865**	**$2,434,939**
FUND BALANCE, JUNE 30, 1986	**$4,359,447**	**$4,468,202**	**$20,850,206**	**$581,157**	**$1,110,533**

Statement No. 5

PROFESSIONS AND VOCATIONS FUND—Continued

Statement of Financial Condition

June 30, 1986

	Physical Therapy Fund	Private Investigator Fund	Professional Engineers' and Land Surveyors' Fund	State Board of Barber Examiners' Fund	State Board of Landscape Architects' Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$55,613	$573,194	$512,671	$39,493	$29,000
Deposits in Surplus Money Investment Fund	384,000	2,545,000	1,505,000	1,151,000	267,000
Receivables	....	....	136	....	....
Due from Other Funds	38,844	293,793	165,000	107,121	28,962
Due from Other Governments	....	....	655	....	....
Prepaid Expenses	45,825	395,348	402,292	108,589	39,663
Total Assets	**$524,282**	**$3,807,335**	**$2,585,754**	**$1,406,203**	**$364,625**
LIABILITIES					
Accounts Payable	$1,573	$14,892	$126,877	$13,197	$2,459
Due to Other Funds	72,195	910,988	704,673	126,043	118,883
Advance Collections	5,480	....	389,735	....	....
Other Liabilities	60	14,764	1,926	30	....
Total Liabilities	**$79,308**	**$940,644**	**$1,223,211**	**$139,270**	**$121,342**
FUND BALANCE					
Designated for Unencumbered Balances of Continuing Appropriations	....	....	....	....	$8,409
Contingency Reserve for Economic Uncertainties	$444,974	$2,866,691	$1,362,543	$1,266,933	234,874
Total Fund Balance	**$444,974**	**$2,866,691**	**$1,362,543**	**$1,266,933**	**$243,283**
Total Liabilities and Fund Balance	**$524,282**	**$3,807,335**	**$2,585,754**	**$1,406,203**	**$364,625**

PROFESSIONS AND VOCATIONS FUND—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	Physical Therapy Fund	Private Investigator Fund	Professional Engineers' and Land Surveyors' Fund	State Board of Barber Examiners' Fund	State Board of Landscape Architects' Fund
FUND BALANCE, JUNE 30, 1985	**$474,281**	**$1,924,584**	**$1,194,154**	**$824,555**	**$77,021**
ADDITIONS					
Revenues	$280,124	$3,333,211	$2,800,439	$1,072,319	$414,484
Transfers from Other Funds	195	....	978	392	96
Prior Year Revenue Adjustments	....	440	....	30	....
Total Additions	**$280,319**	**$3,333,651**	**$2,801,417**	**$1,072,741**	**$414,580**
DEDUCTIONS					
Appropriation Expenditures					
State Operations	$306,529	$2,278,676	$2,667,352	$633,776	$262,808
Total	**$306,529**	**$2,278,676**	**$2,667,352**	**$633,776**	**$262,808**
Adjustments to Prior Year Appropriation Expenditures	$3,097	$112,868	$ – 34,324	$ – 3,413	$ – 14,490
Total Deductions	**$309,626**	**$2,391,544**	**$2,633,028**	**$630,363**	**$248,318**
FUND BALANCE, JUNE 30, 1986	**$444,974**	**$2,866,691**	**$1,362,543**	**$1,266,933**	**$243,283**

Statement No. 5

PROFESSIONS AND VOCATIONS FUND—Continued

Statement of Financial Condition

June 30, 1986

	State Dentistry Fund	State Funeral Directors and Embalmers Fund	State Optometry Fund	Shorthand Reporters' Fund	Structural Pest Control Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$375,231	$20,037	$49,435	$60,828	$428,106
Deposits in Surplus Money Investment Fund	355,000	183,000	389,000	423,000	4,742,000
Due from Other Funds	25,667	11,324	37,210	25,059	348,085
Due from Other Governments	95	....	....	....	....
Prepaid Expenses	333,549	76,624	53,600	34,529	279,717
Total Assets	**$1,089,542**	**$290,985**	**$529,245**	**$543,416**	**$5,797,908**
LIABILITIES					
Accounts Payable	$33,299	$1,991	$1,526	$7,014	$24,540
Due to Other Funds	983,020	97,303	54,416	44,250	517,681
Advance Collections	....	....	....	....	90,574
Other Liabilities	689	80	6	....	81
Total Liabilities	**$1,017,008**	**$99,374**	**$55,948**	**$51,264**	**$632,876**
FUND BALANCE					
Contingency Reserve for Economic Uncertainties	$72,534	$191,611	$473,297	$492,152	$5,165,032
Total Fund Balance	**$72,534**	**$191,611**	**$473,297**	**$492,152**	**$5,165,032**
Total Liabilities and Fund Balance	**$1,089,542**	**$290,985**	**$529,245**	**$543,416**	**$5,797,908**

PROFESSIONS AND VOCATIONS FUND—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	State Dentistry Fund	State Funeral Directors and Embalmers Fund	State Optometry Fund	Shorthand Reporters' Fund	Structural Pest Control Fund
FUND BALANCE, JUNE 30, 1985	$617,093	$193,012	$328,180	$244,033	$3,670,780
ADDITIONS					
Revenues	$1,622,717	$319,487	$493,085	$456,601	$3,218,814
Transfers from Other Funds	979	194	95	94	978
Prior Year Revenue Adjustments	....	....	52	....	50
Total Additions	$1,623,696	$319,681	$493,232	$456,695	$3,219,842
DEDUCTIONS					
Appropriation Expenditures					
State Operations	$2,127,812	$315,184	$340,724	$209,114	$1,725,206
Total	$2,127,812	$315,184	$340,724	$209,114	$1,725,206
Adjustments to Prior Year Appropriation Expenditures	$40,443	$5,898	$7,391	$ – 538	$384
Total Deductions	$2,168,255	$321,082	$348,115	$208,576	$1,725,590
FUND BALANCE, JUNE 30, 1986	$72,534	$191,611	$473,297	$492,152	$5,165,032

NON-GOVERNMENTAL COST FUNDS

Financial Condition
Operations

Statement No. 7

WORKING CAPITAL AND REVOLVING FUNDS

Statement of Financial Condition

June 30, 1986

	Total Working Capital and Revolving Funds	Agricultural Building Fund	Architecture Revolving Fund	Armory Fund	Ballot Paper Revolving Fund	California Industries for the Blind Manufacturing Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$8,092,406,306	$1,698	$55,957,290	....	$337,996	....
Deposits in Surplus Money Investment Fund	204,949,000	420,000	....	....	....	....
Receivables	12,695,246	76,850	8,892	....	31,304	....
Due from Other Funds	313,684,875	8,534	....	....	....	....
Due from Other Governments	61,406,854	....	....	....	....	....
Prepaid Expenses	7,811,704	....	3,463	....	....	....
Inventory	37,522,215	....	....	....	130,173	....
Advances to Other Funds	3,006,625	....	....	....	....	....
Fixed Assets	661,281,568	5,035,842	468,862,063	....	....	....
Building Certificates Authorized and Unissued	3,194,318	....	....	....	....	....
Bonds Authorized and Unissued	66,455,000	....	....	....	....	....
Provision for Long Term Obligations	738,095	....	....	$738,095	....	....
Other Assets	157,844	....	137,551	....	....	....
Total Assets	**$9,465,309,650**	**$5,542,924**	**$524,969,259**	**$738,095**	**$499,473**	....
LIABILITIES						
Accounts Payable	$562,981,107	....	$7,423,506	....	$1,091	....
Due to Other Funds	497,049,229	$157,848	3,923,297	$738,095	....	....
Due to Other Governments	1,227,771	....	....	....	....	....
Advance Collections	67,325,802	....	....	....	....	....
Deposits	7,801,624,493	....	519,816,883	....	....	....
Advances from Other Funds	17,922,187	2,258,898	....	....	....	
Capital Lease Obligations	34,611,195	....	....	....	....	....
Bonds Payable	159,876,639	....	....	....	....	....
Other Liabilities	5,305,081	....	283,585	....	....	....
Total Liabilities	**$9,147,923,504**	**$2,416,746**	**$531,447,271**	**$738,095**	**$1,091**	....
RESERVES						
Reserve for Investment in Fixed Assets	$25,315,474	$2,776,944	....	....	....	....
Reserve for Bonds and Building Certificates—Authorized and Unissued	69,649,318	....	....	....	....	....
Total Reserves	**$94,964,792**	**$2,776,944**	....	....	....	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$171,802,743	$349,234	....	....	$38,382	....
Undesignated (Available Surplus)	−8,280,579	....	$−6,478,012	....	....	....
Working Capital Advance	4,785,345	....	....	....	460,000	....
Investment in Fixed Assets	54,113,845	....	....	....	....	....
Total Fund Balance	**$222,421,354**	**$349,234**	**$−6,478,012**	....	**$498,382**	....
Total Liabilities, Reserves and Fund Balance	**$9,465,309,650**	**$5,542,924**	**$524,969,259**	**$738,095**	**$499,473**	....

WORKING CAPITAL AND REVOLVING FUNDS

Statement of Operations

Fiscal Year Ended June 30, 1986

	Total Working Capital and Revolving Funds	Agricultural Building Fund	Architecture Revolving Fund	Armory Fund	Ballot Paper Revolving Fund	California Industries for the Blind Manufacturing Fund
FUND BALANCE, JUNE 30, 1985	**$203,237,785**	**$2,763,183**	**$−6,528,375**	....	**$469,079**	**$354,321**
ADDITIONS						
Operating Income	$8,404,962,624	$921,136	....	....	$37,034	....
Income from Investments	597,463,709	8,534	....	....	....	....
Advances from Other Funds	77,099,846	....	$77,099,846	....	....	....
Net Increase in Work-in-Progress	−17,368,474	....	−17,368,474	....	....	....
Transfers from Other Funds	186,533,558	....	....	....	....	....
Prior Year Revenue Adjustments	271,245	23,673	....	....	....	....
Prior Year Surplus Adjustments	140,366	....	....	....	....	....
Other Additions	1,781,358	....	55,763	....	....	....
Total Additions	**$9,250,884,232**	**$953,343**	**$59,787,135**	....	**$37,034**	....
DEDUCTIONS						
Operating Expenses	$9,152,206,076	$895,787	....	....	$7,731	....
Capital Outlay Expenditures	4,712,591	105,182	....	....	....	....
Transfers to Other Funds	5,200,000	....	....	....	....	....
Net Decrease in Accountability for Deposits	−10,073,997	....	$−10,073,997	....	....	....
Prior Year Surplus Adjustments	14,243,886	2,298,914	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	−4,752,983	67,409	....	....	....	....
Other Deductions	70,165,090	....	69,810,769	....	....	$354,321
Total Deductions	**$9,231,700,663**	**$3,367,292**	**$59,736,772**	....	**$7,731**	**$354,321**
FUND BALANCE, JUNE 30, 1986	**$222,421,354**	**$349,234**	**$−6,478,012**	....	**$498,382**	....

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Community College District Organization Revolving Fund	County Formation Revolving Fund	Donated Food Revolving Fund	General Obligation Bond Expense Revolving Fund	Health and Welfare Agency Data Center Revolving Fund	Mobilehome—Manufacturing Home Revolving Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$200,000	$85,374	$599,864	$42,179	$1,533,008	$114,444
Deposits in Surplus Money Investment Fund			1,717,000			3,004,000
Receivables			1,090,116		8,638	
Due from Other Funds			3,713,213	32,821	10,081,605	2,222,033
Due from Other Governments					3,515	
Prepaid Expenses					6,790	
Inventory					252,957	
Fixed Assets			601,578		15,691,405	
Other Assets						60
Total Assets	**$200,000**	**$85,374**	**$7,721,771**	**$75,000**	**$27,577,918**	**$5,340,537**
LIABILITIES						
Accounts Payable			$375,041		$5,415,874	$86,552
Due to Other Funds						411,337
Deposits						5,060
Capital Lease Obligations					17,585,955	
Total Liabilities			**$375,041**		**$23,001,829**	**$502,949**
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$200,000	$85,374	$7,346,730		$3,576,089	$4,837,588
Working Capital Advance				$75,000	1,000,000	
Total Fund Balance	**$200,000**	**$85,374**	**$7,346,730**	**$75,000**	**$4,576,089**	**$4,837,588**
Total Liabilities and Fund Balance	**$200,000**	**$85,374**	**$7,721,771**	**$75,000**	**$27,577,918**	**$5,340,537**

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement No. 8

Statement of Operations

Fiscal Year Ended June 30, 1986

	Community College District Organization Revolving Fund	County Formation Revolving Fund	Donated Food Revolving Fund	General Obligation Bond Expense Revolving Fund	Health and Welfare Agency Data Center Revolving Fund	Mobilehome—Manufacturing Home Revolving Fund
FUND BALANCE, JUNE 30, 1985	$200,000	$85,374	$6,465,885	$75,000	$7,340,153	$5,258,672
ADDITIONS						
Operating Income	....	....	$8,488,355	$284,672	$37,825,818	$10,142,994
Income from Investments	....	....	253,165	....	....	261,378
Transfers from Other Funds	....	....	....	....	....	9,789
Prior Year Revenue Adjustments	....	....	....	....	−217,215	....
Total Additions	....	....	$8,741,520	$284,672	$37,608,603	$10,414,161
DEDUCTIONS						
Operating Expenses	....	....	$7,860,675	$284,672	$31,137,115	$10,835,245
Prior Year Surplus Adjustments	....	....	....	....	10,706,611	....
Adjustments to Prior Year Appropriation Expenditures	....	....	....	....	−1,471,059	....
Total Deductions	....	....	$7,860,675	$284,672	$40,372,667	$10,835,245
FUND BALANCE, JUNE 30, 1986	$200,000	$85,374	$7,346,730	$75,000	$4,576,089	$4,837,588

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Old Age and Survivors Insurance Revolving Fund	Passenger Equipment Acquisition Fund	Prison Industry Revolving Fund: Inmate Construction Revolving Account	Prison Industry Revolving Fund: New Industries Revolving Account	Prison Industry Revolving Fund: Prison Industries Revolving Account
ASSETS					
Cash in State Treasury and Agency Accounts	$28,618,362	$1,997	$9,603,791	$1,456	$3,285,498
Deposits in Surplus Money Investment Fund	....	5,516,000	....	9,749,000	2.756,000
Receivables	....	....	....	....	188,624
Due from Other Funds	....	730,889	4,003,606	1,150,159	3,357,617
Due from Other Governments	60,361,844	....	....	....	337,209
Prepaid Expenses	126,056	4,171,230	....	....	77,615
Inventory	....	....	....	....	19,521,676
Advances to Other Funds	....	....	....	3,006,625	....
Fixed Assets	....	....	....	....	7,158,186
Total Assets	**$89,106,262**	**$10,420,116**	**$13,607,397**	**$13,907,240**	**$36,682,425**
LIABILITIES					
Accounts Payable	....	$664,186	$180,260	$544,770	$5,487,637
Due to Other Funds	$87,984,705	3,810	46,000	681,155	2,926,470
Due to Other Governments	1,101,544	....	....	....	....
Advance Collections	....	3,937,679	....	....	1,364,752
Advances from Other Funds	....	....	....	12,095,883	3,006,625
Capital Lease Obligations	....	....	....	....	213,296
Other Liabilities	13	....	....	....	3,639,226
Total Liabilities	**$89,086,262**	**$4,605,675**	**$226,260**	**$13,321,808**	**$16,638,006**
FUND BALANCE					
Contingency Reserve for Economic Uncertainties	....	$5,814,441	$13,381,137	$585,432	$18,500;197
Working Capital Advance	$20,000	....	....	....	1,544,222
Total Fund Balance	**$20,000**	**$5,814,441**	**$13,381,137**	**$585,432**	**$20,044,419**
Total Liabilities and Fund Balance	**$89,106,262**	**$10,420,116**	**$13,607,397**	**$13,907,240**	**$36,682,425**

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Old Age and Survivors Insurance Revolving Fund	Passenger Equipment Acquisition Fund	Prison Industry Revolving Fund		
			Inmate Construction Revolving Account	New Industries Revolving Account	Prison Industries Revolving Account
FUND B LANCE, JUNE 30, 1985	**$20,000**	**$2,562,772**	**$2,943,707**	....	**$22,121,708**
ADDITI ONS					
Operati g Income	$1,686,336,931	$5,347,509	....	....	$52,603,892
Income rom Investments	....	421,872	....	$585,432	213,355
Transfe from Other Funds	....	5,000,000	$15,044,839	3,006,625	....
Other A lditions	....	....	....	....	18,161
Tot l Additions	**$1,686,336,931**	**$10,769,381**	**$15,044,839**	**$3,592,057**	**$52,835,408**
DEDUC IONS					
Operat g Expenses	$1,686,336,931	$2,438,078	....	$3,006,625	$53,986,575
Capital Outlay Expenditures	....	....	$4,607,409	....	....
Transfe s to Other Funds	....	5,000,000	....	....	....
Prior Y r Surplus Adjustments	....	79,634	....	....	569,251
Adjustn nts to Prior Year Appropriation Expenditures	....	....	....	....	356,871
Tot l Deductions	**$1,686,336,931**	**$7,517,712**	**$4,607,409**	**$3,006,625**	**$54,912,697**
FUND B LANCE, JUNE 30, 1986	**$20,000**	**$5,814,441**	**$13,381,137**	**$585,432**	**$20,044,419**

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Public Buildings Construction Fund	Public School District Organization Revolving Fund	Rehabilitation Revolving Loan Guarantee Fund		Revolving Loan Fund	Rural Predevelopment Loan Fund
			Loan Guarantee Fund	Supported Employment Revolving Loan Guarantee Account		
ASSETS						
Cash in State Treasury and Agency Accounts	$51,430	$333,019	$1,891	$1,000	$2,190	$1,785
Deposits in Surplus Money Investment Fund	165,722,000	...	298,000	199,000	...	2,175,000
Receivables	...	...	...	...	144,720	...
Due from Other Funds	1,191,915	...	13,097	8,207	...	100,406
Prepaid Expenses	839,652	...	...	...	...	...
Fixed Assets	70,613,701	...	...	...	...	...
Building Certificates-Authorized and Unissued	3,194,318	...	...	...	...	...
Bonds—Authorized and Unissued	66,455,000	...	...	...	...	...
Total Assets	**$308,068,016**	**$333,019**	**$312,988**	**$208,207**	**$146,910**	**$2,277,191**
LIABILITIES						
Accounts Payable	$2,733,372	...	...	$20,000	...	$360
Due to Other Funds	522,900	...	...	...	...	...
Deposits	664,550	...	...	...	...	...
Advances from Other Funds	560,781	...	...	...	...	...
Bonds Payable	159,876,639	...	...	...	...	...
Total Liabilities	**$164,358,242**	...	...	**$20,000**	...	**$360**
RESERVES						
Reserve for Bonds and Building Certificates—Authorized and Unissued	$69,649,318	...	...	...	...	...
Total Reserves	**$69,649,318**	...	...	...	...	...
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$19,946,611	$1,769	$312,988	$188,207	$146,910	$2,276,831
Working Capital Advance	...	331,250	...	...	...	...
Investment in Fixed Assets	54,113,845	...	...	...	...	...
Total Fund Balance	**$74,060,456**	**$333,019**	**$312,988**	**$188,207**	**$146,910**	**$2,276,831**
Total Liabilities, Reserves and Fund Balance	**$308,068,016**	**$333,019**	**$312,988**	**$208,207**	**$146,910**	**$2,277,191**

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement No. 8

Statement of Operations

Fiscal Year Ended June 30, 1986

	Public Buildings Construction Fund	Public School District Organization Revolving Fund	Rehabilitation Revolving Loan Guarantee Fund		Revolving Loan Fund	Rural Predevelopment Loan Fund
			Loan Guarantee Fund	Supported Employment Revolving Loan Guarantee Account		
FUND BALANCE, JUNE 30, 1985	**$70,950,938**	**$401,769**	**$477,192**	....	**$146,331**	**$1,233,119**
ADDITIONS						
Operating Income	$728,053	....	....	....	$579	$211,865
Income from Investments	2,449,107	....	$35,796	$8,207	....	148,887
Transfers from Other Funds	....	....	....	200,000	....	....
Prior Year Revenue Adjustments	....	$-137,500	....	....	....	....
Other Additions	....	68,750	....	....	3,000	1,337,697
Total Additions	**$3,177,160**	**$-68,750**	**$35,796**	**$208,207**	**$3,579**	**$1,698,449**
DEDUCTIONS						
Operating Expenses	$67,642	....	....	$20,000	$3,000	$654,737
Transfers to Other Funds	....	....	$200,000	....	....	....
Total Deductions	**$67,642**	....	**$200,000**	**$20,000**	**$3,000**	**$654,737**
FUND BALANCE, JUNE 30, 1986	**$74,060,456**	**$333,019**	**$312,988**	**$188,207**	**$146,910**	**$2,276,831**

Statement No. 7

WORKING CAPITAL AND REVOLVING FUNDS—Continued
Statement of Financial Condition
June 30, 1986

	Service Revolving Fund		State Clean Water Grants Administration Revolving Fund	State Payroll Revolving Fund	State Water Quality Control Fund	Stephen P. Te Data Center Revolving Fund
	Printing	Purchasing				
ASSETS						
Cash in State Treasury and Agency Accounts	$2,940,587	$6,700,731	$254,019	$510,692,468	$8,422,155	$3,069,936
Receivables	59,937	57,048	....	....	465,586	10,154,829
Due from Other Funds	6,791,971	47,442,405	....	....	....	....
Due from Other Governments	310	703,976	....	....	....	....
Prepaid Expenses	51,181	790,709	....	....	....	8,078
Inventory	7,522,826	9,915,767	....	....	....	....
Fixed Assets	5,428,401	32,997,759	....	....	....	25,806,163
Other Assets	8,465	11,768	....	....	....	....
Total Assets	**$22,803,678**	**$98,620,163**	**$254,019**	**$510,692,468**	**$8,887,741**	**$39,039,006**
LIABILITIES						
Accounts Payable	$1,836,768	$12,985,963	....	$510,692,468	....	$7,247,333
Due to Other Funds	222,185	9,206,200	....	....	....	1,400,000
Due to Other Governments	....	126,227	....	....	....	....
Advance Collections	4,744,952	13,768,680	....	....	....	....
Capital Lease Obligations	93,046	....	....	....	....	16,718,898
Other Liabilities	712,677	291,220	....	....	....	214
Total Liabilities	**$7,609,628**	**$36,378,290**	....	**$510,692,468**	....	**$25,366,445**
RESERVES						
Reserve for Investment in Fixed Assets	....	$6,019,282	....	....	....	....
Total Reserves	....	**$6,019,282**	....	....	....	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$15,194,050	$56,222,591	$254,019	....	$7,887,741	$13,672,561
Working Capital Advance	....	....	....	....	1,000,000	....
Total Fund Balance	**$15,194,050**	**$56,222,591**	**$254,019**	....	**$8,887,741**	**$13,672,561**
Total Liabilities, Reserves and Fund Balance	**$22,803,678**	**$98,620,163**	**$254,019**	**$510,692,468**	**$8,887,741**	**$39,039,006**

Statement No. 8

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Service Revolving Fund		State Clean Water Grants Administration Revolving Fund	State Payroll Revolving Fund	State Water Quality Control Fund	Stephen P. Teale Data Center Revolving Fund
	Printing	Purchasing				
FUND BALANCE, JUNE 30, 1985	$11,599,505	$51,000,050	$254,019	....	$7,553,638	$9,539,123
ADDITIONS						
Operating Income	$41,308,598	$276,940,480	....	....	$1,437,301	$51,509,764
Transfers from Other Funds	....	195,785	....	....	....	−19,600
Prior Year Revenue Adjustments	....	737,453	....	....	....	−135,166
Other Additions	....	....	....	....	297,987	....
Total Additions	$41,308,598	$277,873,718	....	....	$1,735,288	$51,354,998
DEDUCTIONS						
Operating Expenses	$41,954,997	$272,651,177	....	....	$401,185	$46,097,344
Prior Year Surplus Adjustments	....	....	....	....	....	589,476
Adjustments to Prior Year Appropriation Expenditures	−4,240,944	....	....	....	....	534,740
Total Deductions	$37,714,053	$272,651,177	....	....	$401,185	$47,221,560
FUND BALANCE, JUNE 30, 1986	$15,194,050	$56,222,591	$254,019	....	$8,887,741	$13,672,561

Statement No. 7

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Surplus Money Investment Fund	Surplus Personal Property Revolving Fund	Surplus Property Revolving Fund	Water Resources Control Board Revolving Fund	Water Resources Revolving Fund	Welfare Advance Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$7,458,521,629	$239,984	$27,358	$89,436	$599,411	$74,320
Deposits in Surplus Money Investment Fund	....	....	904,000	....	12,489,000	....
Receivables	....	252,658	....	52,084	103,441	519
Due from Other Funds	124,214,163	....	52,503	....	22,500,590	86,069,141
Prepaid Expenses	....	....	....	....	1,736,930	....
Inventory	....	....	....	....	178,816	....
Fixed Assets	....	62,818	....	....	29,023,652	....
Total Assets	**$7,582,735,792**	**$555,460**	**$983,861**	**$141,520**	**$66,631,840**	**$86,143,980**
LIABILITIES						
Accounts Payable	$24,740	....	....	....	$5,776,328	$1,484,858
Due to Other Funds	301,573,052	$1,989,967	....	$294,437	308,649	84,659,122
Advance Collections	....	....	....	9,739	43,500,000	....
Deposits	7,281,138,000	....	....	....	....	....
Other Liabilities	....	....	....	20,151	357,995	....
Total Liabilities	**$7,582,735,792**	**$1,989,967**	....	**$324,327**	**$49,942,972**	**$86,143,980**
RESERVES						
Reserve for Investment in Fixed Assets	....	....	....	....	$16,519,248	....
Total Reserves	....	....	....	....	**$16,519,248**	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	....	....	$983,861	....	....	....
Undesignated (Available Surplus)	....	$ – 1,434,507	....	$ – 282,807	$ – 85,253	....
Working Capital Advance	....	....	....	100,000	254,873	....
Total Fund Balance	....	**$ – 1,434,507**	**$983,861**	**$ – 182,807**	**$169,620**	....
Total Liabilities, Reserves and Fund Balance	**$7,582,735,792**	**$555,460**	**$983,861**	**$141,520**	**$66,631,840**	**$86,143,980**

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Surplus Money Investment Fund	Surplus Personal Property Revolving Fund	Surplus Property Revolving Fund	Water Resources Control Board Revolving Fund	Water Resources Revolving Fund	Welfare Advance Fund
FUND BALANCE, JUNE 30, 1985	....	**$−858,132**	**$1,016,906**	**$−219,048**	**$6,010,896**	....
ADDITIONS						
Operating Income	....	$1,112,690	$−73,561	$36,241	....	$6,229,762,273
Income from Investments	$593,008,826	....	69,150	....	....	....
Transfers from Other Funds	....	54,978	−35,400	....	$163,076,542	....
Prior Year Surplus Adjustments	....	140,366	....	....	....	....
Total Additions	**$593,008,826**	**$1,308,034**	**$−39,811**	**$36,241**	**$163,076,542**	**$6,229,762,273**
DEDUCTIONS						
Operating Expenses	$593,008,826	$1,884,409	$−6,766	....	$168,917,818	$6,229,762,273
Total Deductions	**$593,008,826**	**$1,884,409**	**$−6,766**	....	**$168,917,818**	**$6,229,762,273**
FUND BALANCE, JUNE 30, 1986	....	**$−1,434,507**	**$983,861**	**$−182,807**	**$169,620**	....

Statement No. 9

PUBLIC SERVICE ENTERPRISE FUNDS

Statement of Financial Condition

June 30, 1986

	Total Public Service Enterprise Funds	California Exposition and State Fair Enterprise Fund	California Housing Finance Fund	California Main Street Program Fund	California Maritime Academy Continuing Education Revenue Fund	California National Guard Members Farm and Home Building Fund of 1978
ASSETS						
Cash in State Treasury and Agency Accounts	$229,405,659	$481,358	$7,196,685	$224,648	$106,396	$1,620,974
Deposits in Surplus Money Investment Fund	3,048,300,000	1,452,000	440,342,000			5,623,000
Investments	2,678,114,240		795,639,915			2,267,223
Receivables	252,138,263	1,324,981	45,741,374		5,717	94,824
Due from Other Funds	191,476,732	572,360	18,202,650		15,430	264,819
Due from Other Governments	23,681,098					
Prepaid Expenses	78,975,433		4,879			
Inventory	25,096,138					
Veterans Farm and Home Loan Contracts	3,272,485,266					
Loans Receivable—Other	1,565,153,058		1,539,375,736			24,747,318
Advances to Other Funds	113,500,000					
Loans to Other Governmental Entities	49,255,017					
Securities and Other Property Held in Trust	33,407,222					
Fixed Assets	3,726,270,487	1,497,602	732,058			15,191
Other Assets	1,017,929,464		37,546			
Bonds Authorized and Unissued	1,353,781,690					60,000,000
Notes Authorized and Unissued	1,035,000					
Provision for Long-Term Obligations	1,079,278,000					
Total Assets	**$18,739,282,767**	**$5,328,301**	**$2,847,272,843**	**$224,648**	**$127,543**	**$94,633,349**
LIABILITIES						
Accounts Payable	$440,097,695	$1,157,991	$81,917,525	$170,198	$949	$132,769
Benefits Payable	1,579,242,645					
Due to Other Funds	735,244,158	315,822	34,279,565	34,746	36,591	147,509
Due to Other Governments	37,366,160					
Accrued Interest Payable	232,556,263		91,657,929			1,304,235
Dividends Payable	90,000,000					
Advance Collections	565,963,563	53,684	31,009,393			
Deposits	47,345,202					
Advances from Other Funds	123,351,259					
Notes Payable	113,748,114					
Bonds Payable	10,212,446,323		2,495,163,807			31,093,805
Other Liabilities	25,247,525	143,149	283,735		6,250	37,330
Total Liabilities	**$14,202,608,907**	**$1,670,646**	**$2,734,311,954**	**$204,944**	**$43,790**	**$32,715,648**
RESERVES						
Reserve for Investment in Fixed Assets	$786,415,416					$15,191
Reserve for Bonds and Building Certificates Authorized and Unissued	1,104,816,690					60,000,000
Other Reserves	110,222,294					
Total Reserves	**$2,001,454,400**					**$60,015,191**
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$2,504,907,886	$3,657,655	$112,960,889	$19,704	$83,753	$1,902,510
Reserve for Debt Service	30,311,574					
Total Fund Balance	**$2,535,219,460**	**$3,657,655**	**$112,960,889**	**$19,704**	**$83,753**	**$1,902,510**
Total Liabilities, Reserves and Fund Balance	**$18,739,282,767**	**$5,328,301**	**$2,847,272,843**	**$224,648**	**$127,543**	**$94,633,349**

Statement No. 10

PUBLIC SERVICE ENTERPRISE FUNDS
Statement of Operations
Fiscal Year Ended June 30, 1986

	Total Public Service Enterprise Funds	California Exposition and State Fair Enterprise Fund	California Housing Finance Fund	California Main Street Program Fund	California Maritime Academy Continuing Education Revenue Fund	California National Guard Members Farm and Home Building Fund of 1978
FUND BALANCE, JUNE 30, 1985	**$2,522,915,637**	....	**$122,689,782**	....	**$118,657**	**$1,814,559**
ADDITIONS						
Operating Income	$4,694,696,668	$3,787,662	$24,115,103	$250,295	$172,553	$2,788,365
Income from Investments	711,689,702	9,750	264,664,163	....	....	1,080,790
Transfers from Federal Trust Fund	1,843,836	....	....	....	....	....
Transfers from Other Funds	71,618,033	....	....	....	....	....
Proceeds from Sale of Bonds	757,197	....	....	....	....	....
Bonds Authorized	250,000,000	....	....	....	....	....
Prior Year Revenue Adjustments	−254,392,559	....	....	....	....	....
Prior Year Surplus Adjustments	401,106	....	....	....	....	....
Other Additions	92,898,939	1,497,602	....	....	....	....
Total Additions	**$5,569,512,922**	**$5,295,014**	**$288,779,266**	**$250,295**	**$172,553**	**$3,869,155**
DEDUCTIONS						
Operating Expenses and Expenditures	$2,983,183,031	$1,637,359	$37,158,778	$230,591	$207,457	$265,123
Capital Outlay Expenditures	128,730,876	....	....	....	....	....
Transfers to Other Funds	772,988,070	....	....	....	....	....
Disbursements Attributed to Other Funds	4,698,804	....	....	....	....	....
Interest on Bonded Debt	704,448,751	....	236,940,167	....	....	3,515,389
Redemption of Bonds and Notes	55,650,482	....	....	....	....	....
Workers Benefit Payments	694,488,102	....	....	....	....	....
Net Income Available for Dividends	196,659,747	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	−24,278,828	....	....	....	....	692
Prior Year Surplus Adjustments	21,213,029	....	24,409,214	....	....	....
Other Deductions	19,427,035	....	....	....	....	....
Total Deductions	**$5,557,209,099**	**$1,637,359**	**$298,508,159**	**$230,591**	**$207,457**	**$3,781,204**
FUND BALANCE, JUNE 30, 1986	**$2,535,219,460**	**$3,657,655**	**$112,960,889**	**$19,704**	**$83,753**	**$1,902,510**

Statement No. 9

PUBLIC SERVICE ENTERPRISE FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	California School Finance Authority Fund	Compensation Insurance Fund	Employment Training Fund	First-Time Home Buyers Fund	Harbors and Watercraft Revolving Fund	Health Facility Construction Loan Insurance Fund
ASSETS						
Cash in State Treasury and Agency Accounts	....	$94,134,851	$20,096	$3,531,422	$520,612	$401,114
Deposits in Surplus Money Investment Fund	....	126,238,000	172,054,000	....	39,551,000	39,732,000
Investments	....	1,784,587,243	....	13,740,663	....	....
Receivables	....	146,954,747	1,098,209	....	1,824,081	....
Due from Other Funds	....	3,947,701	7,161,979	....	2,093,708	1,677,868
Due from Other Governments	....	14,909,417	....	....	3,748,593	....
Prepaid Expenses	....	....	....	....	67,707	....
Loans Receivable—Other	....	....	....	1,030,004	....	....
Securities and Other Property Held in Trust	....	....	....	....	30,000	....
Fixed Assets	....	95,040,367	139,997	....	953,866	....
Bonds Authorized and Unissued	$250,000,000	....	....	....	....	....
Total Assets	$250,000,000	$2,265,812,326	$180,474,281	$18,302,089	$48,789,567	$41,810,982
LIABILITIES						
Accounts Payable	....	$5,528,394	$117,764,719	$299,024	$1,174,019	....
Benefits Payable	....	1,579,242,645	....	....	....	....
Due to Other Funds	....	....	7,307,871	....	....	$22,479
Due to Other Governments	....	3,229,651	....	....	34,105,509	....
Dividends Payable	....	90,000,000	....	....	....	....
Advance Collections	....	85,594,900	....	....	....	....
Deposits	....	8,655,441	....	....	30,000	....
Bonds Payable	....	....	....	14,588,184	....	....
Other Liabilities	....	....	31,476	....	....	....
Total Liabilities	....	$1,772,251,031	$125,104,066	$14,887,208	$35,309,528	$22,479
RESERVES						
Reserve for Investment in Fixed Assets	....	....	$139,997	....	$953,866	....
Other Reserves	....	$11,104	....	....	....	....
Total Reserves	....	$11,104	$139,997	....	$953,866	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$250,000,000	$493,550,191	$55,230,218	$3,414,881	$12,526,173	$41,788,503
Total Fund Balance	$250,000,000	$493,550,191	$55,230,218	$3,414,881	$12,526,173	$41,788,503
Total Liabilities, Reserves and Fund Balance	$250,000,000	$2,265,812,326	$180,474,281	$18,302,089	$48,789,567	$41,810,982

PUBLIC SERVICE ENTERPRISE FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	California School Finance Authority Fund	Compensation Insurance Fund	Employment Training Fund	First-Time Home Buyers Fund	Harbors and Watercraft Revolving Fund	Health Facility Construction Loan Insurance Fund
FUND BALANCE, JUNE 30, 1985	....	$462,723,165	$32,306,358	$1,434,050	$6,183,269	$34,038,640
ADDITIONS						
Operating Income	....	$853,745,788	....	....	$33,327,810	$4,625,984
Income from Investments	....	208,651,011	$12,895,670	$1,989,235	3,207,680	3,360,797
Transfers from Other Funds	....	....	978	....	....	....
Bonds Authorized	$250,000,000	....	....	....	....	....
Prior Year Revenue Adjustments	....	....	36,318	....	....	317,919
Other Additions	....	....	60,395,410	....	....	....
Total Additions	$250,000,000	$1,062,396,799	$73,328,376	$1,989,235	$36,535,490	$8,304,700
DEDUCTIONS						
Operating Expenses and Expenditures	....	$138,937,091	$72,468,619	$8,404	$31,431,630	$671,000
Transfers to Other Funds	....	....	5,395,410	....	....	....
Workers Benefit Payments	....	694,488,102	....	....	....	....
Net Income Available for Dividends	....	196,659,747	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	....	....	−27,459,513	....	−1,239,044	−116,163
Other Deductions	....	1,484,833	....	....	....	....
Total Deductions	....	$1,031,569,773	$50,404,516	$8,404	$30,192,586	$554,837
FUND BALANCE, JUNE 30, 1986	$250,000,000	$493,550,191	$55,230,218	$3,414,881	$12,526,173	$41,788,503

PUBLIC SERVICE ENTERPRISE FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	High Technology Education Revenue Bond Fund	Indemnity Fund (Veterans)	Mobilehome Park Purchase Fund	New Prison Construction Revenue Fund	San Francisco Port Authority Funds	Small Craft Harbor Bond Funds
ASSETS						
Cash in State Treasury and Agency Accounts	$24,637	$1,909	$1,242	$1,690	$958,539	$12,327
Deposits in Surplus Money Investment Fund	145,253,000	7,571,000	3,487,000	104,386,000	....	2,022,000
Due from Other Funds	3,885,367	253,010	474,045	2,893,019	....	94,753
Due from Other Governments	....	....	....	....	....	705,912
Prepaid Expenses	12,883,388	....	....	231,415	....	....
Loans to Other Government Entities	....	....	....	....	....	2,094,427
Fixed Assets	46,854,978	....	....	....	....	....
Bonds Authorized and Unissued	13,565,000	....	....	....	....	....
Notes Authorized and Unissued	1,035,000	....	....	....	....	....
Total Assets	**$223,501,370**	**$7,825,919**	**$3,962,287**	**$107,512,124**	**$958,539**	**$4,929,419**
LIABILITIES						
Accounts Payable	$340,598	$1,224	$522	$100,745	$958,539	....
Due to Other Funds	24,693	2,338,706	28,754	12,225	....	....
Due to Other Governments	....	....	....	....	....	$31,000
Accrued Interest Payable	3,685,233	....	....	666,564	....	3,200
Advances from Other Funds	....	....	....	....	....	1,621,197
Notes Payable	113,748,114	....	....	....	....	....
Bonds Payable	77,812,430	....	....	102,599,369	....	200,000
Total Liabilities	**$195,611,068**	**$2,339,930**	**$29,276**	**$103,378,903**	**$958,539**	**$1,855,397**
RESERVES						
Reserve for Bonds and Building Certificates Authorized and Unissued	$14,600,000	....	....	....	....	....
Total Reserves	**$14,600,000**	....	....	....	....	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$13,290,302	$5,485,989	$3,933,011	$4,133,221	....	$3,074,022
Total Fund Balance	**$13,290,302**	**$5,485,989**	**$3,933,011**	**$4,133,221**	....	**$3,074,022**
Total Liabilities, Reserves and Fund Balances	**$223,501,370**	**$7,825,919**	**$3,962,287**	**$107,512,124**	**$958,539**	**$4,929,419**

PUBLIC SERVICE ENTERPRISE FUNDS—Continued

Statement of Operations

Fiscal Year nded June 30, 1986

	High Technology Education Revenue Bond Fund	Idemnity Fund (Veterans)	Mobilehome Park Purchase Fund	New Prison Construction Revenue Fund	San Francisco Port Authority Funds	Small Craft Harbor Bond Funds
FUND BALANCE, JUNE 30, 1985	$99,324,274	$4,658,163	$3,108,795	....	....	$3,067,357
ADDITIONS						
Operating Income	....	$4,449,982	$1,312,745	$5,443,829	$968,739	$55,414
Income from Investments	$8,042,919	463,602	297,806	2,880,794	....	191,851
Proceeds from Sale of Bonds	757,197	....	....	....	....	....
Prior Year Revenue Adjustments	−102,884,323	....	....	....	....	....
Total Additions	$−94,084,207	$4,913,584	$1,610,551	$8,324,623	$968,739	$247,265
DEDUCTIONS						
Operating Expenses and Expenditures	$29,765	$4,085,260	$786,335	$169,797	$968,739	$234,200
Interest on Bonded Debt	....	....	....	4,021,605	....	6,400
Adjustments to Prior Year Appropriation Expenditures	−8,080,000	498	....	....	....	....
Total Deductions	$−8,050,235	$4,085,758	$786,335	$4,191,402	$968,739	$240,600
FUND BALANCE, JUNE 30, 1986	$13,290,302	$5,485,989	$3,933,011	$4,133,221	....	$3,074,022

Statement No. 9

PUBLIC SERVICE ENTERPRISE FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	State Coastal Conservancy Fund	State Lottery Fund	State University and Colleges Funds	Toll Bridge Authority Funds	Unemployment Compensation Disability Fund	Uninsured Employers' Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$1,684,711	$4,276,434	$20,177,918	$5,749,316	$ – 23,725,287 *	$4,302,689
Deposits in Surplus Money Investment Fund	....	224,698,000	161,160,000	169,132,000	75,548,000	....
Investments	....	44,481,565	....	3,471,258	....	....
Receivables	294,883	2,142,490	5,293,636	1,672,011	15,354,356	....
Due from Other Funds	....	12,079,855	12,451,217	20,169,235	21,046,633	....
Due from Other Governments	....	....	4,072,535	....	....	....
Prepaid Expenses	33,599	363,681	758,454	....	....	....
Inventory	....	11,458,400	....	....	....	....
Securities and Other Property Held in Trust	....	....	....	97,050	33,280,172	....
Fixed Assets	4,941,984	11,379,452	285,600,057	667,978,922	2,074,361	....
Other Assets	....	2,049,804	....	....	....	....
Provision for Long-Term Obligations	....	....	74,808,000	....	....	....
Total Assets	**$6,955,177**	**$312,929,681**	**$564,321,817**	**$868,269,792**	**$123,578,235**	**$4,302,689**
LIABILITIES						
Accounts Payable	$546,518	$109,739,627	$7,844,960	$27,341,044	$37,019	$1,494,702
Due to Other Funds	....	197,661,273	6,497,800	22,219,318	7,369,438	22,640
Accrued Interest Payable	....	2,299	2,334,598	2,403,350	....	....
Advance Collections	....	3,191,273	28,830,293	591,016	....	....
Deposits	....	....	4,739,382	517,107	33,403,272	....
Advances from Other Funds	....	....	....	21,730,062	....	....
Bonds Payable	....	....	195,903,000	89,258,583	....	....
Other Liabilities	....	2,335,209	1,632,474	....	10,813,931	....
Total Liabilities	**$546,518**	**$312,929,681**	**$247,782,507**	**$164,060,480**	**$51,623,660**	**$1,517,342**
RESERVES						
Reserve for Investment in Fixed Assets	$4,941,984	....	$169,490,057	$552,918,861	$2,074,361	....
Other Reserves	....	....	413,196	....	....	....
Total Reserves	**$4,941,984**	....	**$169,903,253**	**$552,918,861**	**$2,074,361**	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$1,466,675	....	$116,324,483	$151,290,451	$69,880,214	$2,785,347
Reserve for Debt Service	....	....	30,311,574	....	....	....
Total Fund Balance	**$1,466,675**	....	**$146,636,057**	**$151,290,451**	**$69,880,214**	**$2,785,347**
Total Liabilities, Reserves and Fund Balance	**$6,955,177**	**$312,929,681**	**$564,321,817**	**$868,269,792**	**$123,578,235**	**$4,302,689**

* The negative cash balance is caused by the delay of withdrawal of cash from the Surplus Money Investment Fund.

PUBLIC SERVICE ENTERPRISE FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	State Coastal Conservancy Fund	State Lottery Fund	State University and Colleges Funds	Toll Bridge Authority Funds	Unemployment Compensation Disability Fund	Uninsured Employers' Fund
FUND BALANCE, JUNE 30, 1985	**$1,478,682**	**$2,387**	**$119,376,450**	**$137,534,763**	**$251,662,958**	**$2,123,634**
ADDITIONS						
Operating Income	$485,551	$1,765,569,171	$115,425,012	$81,668,607	$1,112,909,747	$3,866,285
Income from Investments	....	16,345,617	12,688,767	15,277,245	9,507,035	....
Transfers from Federal Trust Fund	....	....	1,843,836	....	....	....
Transfers from Other Funds	....	....	36,049,479	29,154,014	197,562	6,216,000
Prior Year Revenue Adjustments	....	....	489,716	....	−1,526,396	....
Prior Year Surplus Adjustments	133,736	....	....	....	....	....
Other Additions	....	....	22,486,975	8,518,952	....	....
Total Additions	**$619,287**	**$1,781,914,788**	**$188,983,785**	**$134,618,818**	**$1,121,087,948**	**$10,082,285**
DEDUCTIONS						
Operating Expenses and Expenditures	$657,132	$1,089,221,299	$110,015,046	$51,932,836	$1,303,023,695	$9,420,572
Transfers to Other Funds	....	692,695,876	35,044,905	39,851,879	....	....
Interest on Bonded Debt	....	....	....	8,845,945	....	....
Redemption of Bonds and Notes	....	....	....	18,988,111	....	....
Adjustments to Prior Year Appropriation Expenditures	−25,838	....	3,162,657	....	−153,003	....
Prior Year Surplus Adjustments	....	....	−3,196,273	....	....	....
Other Deductions	....	....	16,697,843	1,244,359	....	....
Total Deductions	**$631,294**	**$1,781,917,175**	**$161,724,178**	**$120,863,130**	**$1,302,870,692**	**$9,420,572**
FUND BALANCE, JUNE 30, 1986	**$1,466,675**	....	**$146,636,057**	**$151,290,451**	**$69,880,214**	**$2,785,347**

Statement No. 9

PUBLIC SERVICE ENTERPRISE FUNDS—Continued
Statement of Financial Condition
June 30, 1986

			Water Resources Development Fund		
	Veterans' Debenture Revenue Fund	Veterans' Farm and Home Building Fund of 1943	Central Valley Water Project Construction Fund	Central Valley Water Project Revenue Fund	Water Resources Development Bond Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$6,361	$49,838,389	$208,950	$55,174,715	$2,472,963
Deposits in Surplus Money Investment Fund	73,643,000	935,000,000	80,062,000	147,220,000	94,126,000
Investments	33,926,373	....	....	....	....
Receivables	564,844	140,271	....	11,946,393	17,685,446
Due from Other Funds	3,430,546	53,988,485	4,896,584	13,448,167	8,429,301
Due from Other Governments	....	....	....	....	244,641
Prepaid Expenses	....	162,465	7,940,000	360,000	56,169,845
Inventory	....	....	7,600,000	3,810,375	2,227,363
Veterans Farm and Home Loan Contracts	....	3,272,485,266	....	....	....
Advances to Other Funds	....	100,000,000	....	....	13,500,000
Loans to Other Government Entities	....	....	....	....	47,160,590
Fixed Assets	....	3,873,843	1,051,286,259	....	1,553,901,550
Other Assets	....	....	63,425,503	....	952,416,611
Bonds Authorized and Unissued	....	850,000,000	216,690	....	180,000,000
Provision for Long-Term Obligations	....	....	....	1,004,470,000	....
Total Assets	**$111,571,124**	**$5,265,488,719**	**$1,215,635,986**	**$1,236,429,650**	**$2,928,334,310**
LIABILITIES					
Accounts Payable	....	$2,137,620	$32,953,307	$7,780,524	$40,675,158
Due to Other Funds	$11,076,001	236,894	4,478,474	4,508,135	436,625,224
Accrued Interest Payable	....	106,265,685	313,788	10,713,995	13,205,387
Advance Collections	....	....	64,965,766	77,211,741	274,515,497
Advances from Other Funds	100,000,000	....	....	....	....
Bonds Payable	....	3,848,314,279	988,317,866	1,004,470,000	1,364,725,000
Other Liabilities	495,123	522,500	2,121,185	....	6,825,163
Total Liabilities	**$111,571,124**	**$3,957,476,978**	**$1,093,150,386**	**$1,104,684,395**	**$2,136,571,429**
RESERVES					
Reserve for Investment in Fixed Assets	....	$3,873,843	$25,000	....	$51,982,256
Reserve for Bonds and Building Certificates Authorized and Unissued	....	850,000,000	216,690	....	180,000,000
Other Reserves	....	89,724,689	543,053	$19,530,252	....
Total Reserves	....	**$943,598,532**	**$784,743**	**$19,530,252**	**$231,982,256**
FUND BALANCE					
Contingency Reserve for Economic Uncertainties	....	$364,413,209	$121,700,857	$112,215,003	$559,780,625
Total Fund Balance	....	**$364,413,209**	**$121,700,857**	**$112,215,003**	**$559,780,625**
Total Liabilities, Reserves and Fund Balances	**$111,571,124**	**$5,265,488,719**	**$1,215,635,986**	**$1,236,429,650**	**$2,928,334,310**

PUBLIC SERVICE ENTERPRISE FUNDS—Continued

Statement No. 10

Statement of Operations

Fiscal Year Ended June 30, 1986

	Veterans' Debenture Revenue Fund	Veterans' Farm and Home Building Fund of 1943	Water Resources Development Fund		
			Central Valley Water Project Construction Fund	Central Valley Water Project Revenue Fund	Water Resources Development Bond Fund
FUND BALANCE, JUNE 30, 1985	$88	$340,461,717	$271,218,623	$96,296,229	$531,293,037
ADDITIONS					
Operating Income	$4,615,964	$262,300,132	$2,892,429	$180,177,946	$229,741,555
Income from Investments	6,557,251	81,849,110	10,234,845	13,188,364	38,305,400
Prior Year Revenue Adjustments	....	....	67,805,258	20,852,427	–239,483,478
Prior Year Surplus Adjustments	....	....	....	....	267,370
Total Additions	$11,173,215	$344,149,242	$80,932,532	$214,218,737	$28,830,847
DEDUCTIONS					
Operating Expenses and Expenditures	$11,173,215	$15,192,134	$1,060,179	$21,490,084	$80,706,691
Capital Outlay Expenditures	....	....	6,338,740	74,518,067	47,874,069
Disbursements Attributed to Other Funds	....	....	....	....	4,698,804
Interest on Bonded Debt	....	305,296,240	10,407,263	73,323,918	62,091,824
Redemption of Bonds and Notes	....	....	15,772,371	20,890,000	....
Adjustments to Prior Year Appropriation Expenditures	....	–290,624	196,871,745	8,077,894	–195,028,129
Prior Year Surplus Adjustments	88	....	....	....	....
Total Deductions	$11,173,303	$320,197,750	$230,450,298	$198,299,963	$343,259
FUND BALANCE, JUNE 30, 1986	....	$364,413,209	$121,700,857	$112,215,003	$559,780,625

Statement No. 11

BOND FUNDS
Statement of Financial Condition
June 30, 1986

	Total Bond Funds	California Alternative Energy Authority Fund	California Safe Drinking Water Fund	Community Parklands Act of 1986	County Correctional Facility Capital Expenditure Bond Act of 1986	County Jail Capital Expenditu re Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$912,137,505	$313,231	$43,534,311	....	....	$1 ,857
Deposits in Surplus Money Investment Fund	172,376,000	....	....	....	....	58,840 ,000
Receivables	25,930	....	....	....	....	....
Due from Other Funds	9,569,594	....	....	....	....	3,168 ,571
Due from Other Governments	3,019,319	....	....	....	....	....
Bonds Authorized—Unissued	2,640,000,000	200,000,000	70,000,000	$100,000,000	$495,000,000	180,000 ,000
Total Assets	**$3,737,128,348**	**$200,313,231**	**$113,534,311**	**$100,000,000**	**$495,000,000**	**$242,010 ,428**
LIABILITIES						
Accounts Payable	$430,094,533	$30,711	$30,398,325	....	....	$9 ,747
Due to Other Funds	55,301,235	3,574	1,041,454	....	....	77 ,682
Due to Other Governments	240,380,884	....	....	....	....	232,153 ,313
Bonds Payable	99,630	....	....	....	....	....
Other Liabilities	150	....	....	....	....	....
Total Liabilities	**$725,876,432**	**$34,285**	**$31,439,779**	....	....	**$232,240 ,742**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$1,124,698,464	$199,986	$162,352,809	....	....	$320 ,056
Undesignated (Available Surplus)	1,886,553,452	200,078,960	−80,258,277	$100,000,000	$495,000,000	9,449 ,630
Total Fund Balance	**$3,011,251,916**	**$200,278,946**	**$82,094,532**	**$100,000,000**	**$495,000,000**	**$9,769 ,686**
Total Liabilities and Fund Balance	**$3,737,128,348**	**$200,313,231**	**$113,534,311**	**$100,000,000**	**$495,000,000**	**$242,010 ,428**

BOND FUNDS

Statement of Operations

Fiscal Year Ended June 30, 1986

	Total Bond Funds	California Alternative Energy Authority Fund	California Safe Drinking Water Fund	Community Parklands Act of 1986	County Correctional Facility Capital Expenditure Bond Act of 1986	County Jail Capital Expenditure Fund
FUND BALANCE, JUNE 30, 1985	**$3,078,942,269**	**$199,818,359**	**$89,798,768**	....	....	**$113,217,442**
ADDITIONS						
Operating Income	$16,761,907	$272,839	$72,500	....	....	$86,278
Transfers from Other Funds	20,748	95	....	....	....	....
Income from Investments	16,496,240	....	....	....	....	7,361,868
Interest on Loans to School Districts	82,845,039	....	....	....	....	....
Repayment of Loans to School Districts	111,014,637	....	....	....	....	....
Bonds Authorized	745,000,000	....	....	$100,000,000	$495,000,000	....
Prior Year Revenue Adjustments	−11,045	....	....	....	....	9,516
Other Additions	236,210	....	17,600	....	....	....
Total Additions	**$972,363,736**	**$272,934**	**$90,100**	**$100,000,000**	**$495,000,000**	**$7,457,662**
DEDUCTIONS						
Expenditures for:						
State Operations	$92,400,408	$99,523	$47,044,063	....	....	$833,496
Local Assistance	802,631,093	....	2,472,397	....	....	275,340,873
Capital Outlay	523,249,505	....	....	....	....	....
Transfers to Other Funds	33,706,908	....	....	....	....	....
Reimbursements to General Fund for Debt Service	193,804,626	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	−605,738,451	−287,176	−41,722,124	....	....	−165,268,951
Total Deductions	**$1,040,054,089**	**$−187,653**	**$7,794,336**	....	....	**$110,905,418**
FUND BALANCE, JUNE 30, 1986	**$3,011,251,916**	**$200,278,946**	**$82,094,532**	**$100,000,000**	**$495,000,000**	**$9,769,686**

Statement No. 11

BOND FUNDS—Continued
Statement of Financial Condition
June 30, 1986

	County Jail Capital Expenditure Fund, 1984	Fish and Wildlife Habitat Enhancement Fund	Hazardous Substance Cleanup Fund	Health Science Facilities Construction Program Fund	Lake Tahoe Acquisitions Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$1,725	$15,712,966	$1,122	$1,755	$28,808,971
Deposits in Surplus Money Investment Fund	67,222,000	....	44,740,000	1,574,000	....
Due from Other Funds	3,084,731	....	2,065,724	67,702	....
Bonds Authorized—Unissued	175,000,000	55,000,000	50,000,000	....	55,000,000
Total Assets	**$245,308,456**	**$70,712,966**	**$96,806,846**	**$1,643,457**	**$83,808,971**
LIABILITIES					
Accounts Payable	....	$4,883,599	$29,220,083	....	$859,464
Due to Other Funds	....	....	2,102,805	....	184,586
Due to Other Governments	....	....	....	....	3,000
Bonds Payable	....	....	11,630	....	....
Total Liabilities	....	**$4,883,599**	**$31,334,518**	....	**$1,047,050**
FUND BALANCE					
Designated for Unencumbered Balances of Continuing Appropriations	....	$7,892,851	$55,944,172	....	$28,102,122
Undesignated (Available Surplus)	$245,308,456	57,936,516	9,528,156	$1,643,457	54,659,799
Total Fund Balance	**$245,308,456**	**$65,829,367**	**$65,472,328**	**$1,643,457**	**$82,761,921**
Total Liabilities and Fund Balance	**$245,308,456**	**$70,712,966**	**$96,806,846**	**$1,643,457**	**$83,808,971**

Statement No. 12

BOND FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	County Jail Capital Expenditure Fund, 1984	Fish and Wildlife Habitat Enhancement Fund	Hazardous Substance Cleanup Fund	Health Science Facilities Construction Program Fund	Lake Tahoe Acquisitions Fund
FUND BALANCE, JUNE 30, 1985	$250,147,107	$82,456,507	$100,000,000	$1,509,646	$84,998,332
ADDITIONS					
Operating Income	....	$64,203	$152,256	....	$72,500
Income from Investments	$6,661,480	....	2,306,204	$139,579	....
Other Additions	4,124	760	....	....	17,600
Total Additions	$6,665,604	$64,963	$2,458,460	$139,579	$90,100
DEDUCTIONS					
Expenditures for:					
State Operations	$266,625	$220,028	$36,986,132	$5,768	$428,633
Local Assistance	11,500,130	5,299,324	....	....	....
Capital Outlay	....	11,482,023	....	....	1,897,878
Transfers to Other Funds	....	....	....	....	45,000
Adjustments to Prior Year Appropriation Expenditures	−262,500	−309,272	....	....	−45,000
Total Deductions	$11,504,255	$16,692,103	$36,986,132	$5,768	$2,326,511
FUND BALANCE, JUNE 30, 1986	$245,308,456	$65,829,367	$65,472,328	$1,643,457	$82,761,921

Sta ment No. 11

BOND FUNDS—Continued
Statement of Financial Condition
June 30, 1986

	New Prison Construction Fund	1984 Prison Construction Fund	Parklands Fund of 1980	Parklands Fund of 1984	Recreation and Fish and Wildlife Enhancement Fund
ASETS					
Ch in State Treasury and Agency Accounts	$197,667,918	$232,309,796	$30,098,407	$47,794,368	$2,867,106
Reivables	....	22,551	....	1,972	....
D from Other Funds	696,827	....	425,280	19,114	....
Bds Authorized—Unissued	....	....	45,000,000	233,500,000	....
Total Assets	$198,364,745	$232,332,347	$75,523,687	$281,315,454	$2,867,106
LIALITIES					
Aounts Payable	$88,772,132	$139,026,510	$43,291,476	$70,922,597	$98,648
D to Other Funds	7,010,885	9,700,123	174,033	257,477	21,143
D to Other Governments	371,890	666,000	....	347,500	....
Total Liabilities	$96,154,907	$149,392,633	$43,465,509	$71,527,574	$119,791
FUD BALANCE					
Dignated for Unencumbered Balances of Continuing Appropriations	$86,086,536	$145,486,321	$16,752,104	$187,487,363	$760,000
Uesignated (Available Surplus)	16,123,302	−62,546,607	15,306,074	22,300,517	1,987,315
Total Fund Balance	$102,209,838	$82,939,714	$32,058,178	$209,787,880	$2,747,315
Total Liabilities and Fund Balance	$198,364,745	$232,332,347	$75,523,687	$281,315,454	$2,867,106

Statement No. 12

BOND FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	New Prison Construction Fund	1984 Prison Construction Fund	Parklands Fund of 1980	Parklands Fund of 1984	Recreation and Fish and Wildlife Enhancement Fund
FUND BALANCE, JUNE 30, 1985	$289,782,908	$277,189,301	$42,752,509	$344,254,189	$3,151,059
ADDITIONS					
Operating Income	$189,177	$145,521	$108,125	$192,100	$738
Transfers from Other Funds	97	....	978	....	....
Income from Investments	....	26,732	....	....	....
Bonds Authorized	....	....	....	−50,000,000	....
Prior Year Revenue Adjustments	2,750	−2,750	....	....	....
Other Additions	11,700	9,000	44,275	57,811	....
Total Additions	$203,724	$178,503	$153,378	$−49,750,089	$738
DEDUCTIONS					
Expenditures for:					
State Operations	$2,370,246	$504,521	$1,248,917	$249,911	....
Local Assistance	....	....	52,554,488	81,224,542	....
Capital Outlay	232,973,083	210,340,465	17,649,550	24,645,360	$435,313
Adjustments to Prior Year Appropriation Expenditures	−47,566,535	−16,416,896	−60,605,246	−21,403,593	−30,831
Total Deductions	$187,776,794	$194,428,090	$10,847,709	$84,716,220	$404,482
FUND BALANCE, JUNE 30, 1986	$102,209,838	$82,939,714	$32,058,178	$209,787,880	$2,747,315

BOND FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Senior Center Bond Act Fund	State Beach, Park, Recreational and Historical Facilities Fund	State Beach, Park, Recreational and Historical Facilities Fund of 1974	1984 State Clean Water Bond Fund	State Clean Water Fund	State Clean Water and Water Conservation Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$48,574,741	$695,851	$7,807,255	$24,461,934	$10,064,149	$43,564,446
Receivables	....	1,255	....	....	....	....
Due from Other Funds	....	....	....	....	38,249	....
Bonds Authorized—Unissued	....	....	....	300,000,000	30,000,000	45,000,000
Total Assets	**$48,574,741**	**$697,106**	**$7,807,255**	**$324,461,934**	**$40,102,398**	**$88,564,446**
LIABILITIES						
Accounts Payable	....	$327,348	$2,619,542	$252,381	$46,241	$3,148,316
Due to Other Funds	....	....	13,148	19,574	....	901,294
Other Liabilities	....	....	....	....	150	....
Total Liabilities	....	**$327,348**	**$2,632,690**	**$271,955**	**$46,391**	**$4,049,610**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$48,577,580	$186,892	$3,618,937	$324,504,209	....	....
Undesignated (Available Surplus)	−2,839	182,866	1,555,628	−314,230	$40,056,007	$84,514,836
Total Fund Balance	**$48,574,741**	**$369,758**	**$5,174,565**	**$324,189,979**	**$40,056,007**	**$84,514,836**
Total Liabilities and Fund Balance	**$48,574,741**	**$697,106**	**$7,807,255**	**$324,461,934**	**$40,102,398**	**$88,564,446**

Statement No. 12

BOND FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	Senior Center Bond Act Fund	State Beach, Park, Recreational and Historical Facilities Fund	State Beach, Park, Recreational and Historical Facilities Fund of 1974	1984 State Clean Water Bond Fund	State Clean Water Fund	State Clean Water and Water Conservation Fund
FUND BALANCE, JUNE 30, 1985	**$50,000,000**	**$1,490,959**	**$3,322,058**	**$325,000,000**	**$45,015,612**	**$134,081,149**
ADDITIONS						
Operating Income	$195,226	...	$653	$17,500	...	$48,507
Transfers from Other Funds	...	...	−28,300	...	...	47,878
Income from Investments	...	$377	...	...	...	...
Other Additions	39,600	...	...	22,275	...	3,000
Total Additions	**$234,826**	**$377**	**$−27,647**	**$39,775**	...	**$99,385**
DEDUCTIONS						
Expenditures for:						
State Operations	$237,666	$12,479	...	$354,005	$12,652	$57,232
Local Assistance	1,422,419	499,556	$3,336,448	495,791	4,838,486	53,035,783
Capital Outlay	...	1,096,354	402,039	...	...	...
Adjustments to Prior Year Appropriation Expenditures	...	−486,811	−5,618,641	...	108,467	−3,427,317
Total Deductions	**$1,660,085**	**$1,121,578**	**$−1,880,154**	**$849,796**	**$4,959,605**	**$49,665,698**
FUND BALANCE, JUNE 30, 1986	**$48,574,741**	**$369,758**	**$5,174,565**	**$324,189,979**	**$40,056,007**	**$84,514,836**

BOND FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	State Coastal Conservancy Fund of 1984	State Construction Program Fund	State School Building Aid Fund	State School Building Lease-Purchase Fund—Bond Proceeds Account	State, Urban, and Coastal Park Fund	Water Conservation and Water Quality Bond Law of 1986
ASSETS						
Cash in State Treasury and Agency Accounts	$4,408,225	$1,829,777	$21,944,553	$134,740,558	$14,932,483	....
Receivables	....	....	152	....	....	....
Due from Other Funds	....	....	3,343	....	53	....
Due from Other Governments	....	....	3,019,319	....	....	....
Bonds Authorized—Unissued	41,500,000	....	40,000,000	350,000,000	25,000,000	$150,000,000
Total Assets	**$45,908,225**	**$1,829,777**	**$64,967,367**	**$484,740,558**	**$39,932,536**	**$150,000,000**
LIABILITIES						
Accounts Payable	$6,050,395	....	$4,633,062	....	$5,503,956	....
Due to Other Funds	....	....	95,881	$33,662,009	35,567	....
Due to Other Governments	....	$108,710	6,730,471	....	....	....
Bonds Payable	....	....	....	88,000	....	....
Total Liabilities	**$6,050,395**	**$108,710**	**$11,459,414**	**$33,750,009**	**$5,539,523**	**..............**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$34,847,900	$679,494	$4,341,569	....	$16,557,563	....
Undesignated (Available Surplus)	5,009,930	1,041,573	49,166,384	$450,990,549	17,835,450	$150,000,000
Total Fund Balance	**$39,857,830**	**$1,721,067**	**$53,507,953**	**$450,990,549**	**$34,393,013**	**$150,000,000**
Total Liabilities and Fund Balance	**$45,908,225**	**$1,829,777**	**$64,967,367**	**$484,740,558**	**$39,932,536**	**$150,000,000**

BOND FUNDS—Continued

Statement No. 12

Statement of Operations

Fiscal Year Ended June 30, 1986

	State Coastal Conservancy Fund of 1984	State Construction Program Fund	State School Building Aid Fund	State School Building Lease-Purchase Fund—Bond Proceeds Account	State, Urban, and Coastal Park Fund	Water Conservation and Water Quality Bond Law of 1986
FUND BALANCE, JUNE 30, 1985	....	**$1,768,267**	**$50,785,891**	**$555,000,000**	**$33,402,206**	....
ADDITIONS						
Operating Income	$3,150	....	$14,100,505	$1,036,629	$3,500	....
Interest on Loans to School Districts	....	....	82,845,039	....	....	....
Repayment of Loans to School Districts	....	....	111,014,637	....	....	....
Bonds Authorized	50,000,000	....	....	....	....	$150,000,000
Prior Year Revenue Adjustments	....	....	−20,561	....	....	....
Other Additions	4,010	....	....	....	4,455	....
Total Additions	**$50,007,160**	....	**$207,939,620**	**$1,036,629**	**$7,955**	**$150,000,000**
DEDUCTIONS						
Expenditures for:						
State Operations	$364,160	....	$941,780	$44,161	$118,410	....
Local Assistance	7,402,070	....	−3,938,314	300,153,574	6,993,526	....
Capital Outlay	2,383,100	$298,611	14,409,466	....	5,236,263	....
Transfers to Other Funds	....	....	....	33,661,908	....	....
Reimbursements to General Fund for Debt Service	....	....	193,804,626	....	....	....
Adjustments to Prior Year Appropriation Expenditures	....	−251,411	....	−228,813,563	−13,331,051	....
Total Deductions	**$10,149,330**	**$47,200**	**$205,217,558**	**$105,046,080**	**$−982,852**	....
FUND BALANCE, JUNE 30, 1986	**$39,857,830**	**$1,721,067**	**$53,507,953**	**$450,990,549**	**$34,393,013**	**$150,000,000**

Statement No. 13

RETIREMENT FUNDS

Statement of Financial Condition

June 30, 1986

	Total Retirement Funds	Judges' Retirement Fund	Legislators' Retirement Fund	Public Employees' Retirement Fund	Teachers' Retirement Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$18,398,322	$853,860	$278,794	$15,409,432	$1,856,236
Deposits in Surplus Money Investment Fund	1,286,194,000	....	....	172,104,000	1,114,090,000
Investments	46,550,669,285	2,365,274	47,994,614	30,281,498,288	16,218,811,109
Receivables	1,072,298,720	1,337,354	1,364,334	683,168,572	386,428,460
Due from Other Funds	57,859,214	....	937	5,477,575	52,380,702
Due from Other Governments	112,690	....	....	112,690	....
Prepaid Expenses	49,916	....	....	49,916	....
Inventory	10,670	....	....	10,670	....
Fixed Assets	529,647,383	....	....	324,052	529,323,331
Other Assets	11,542,213	....	....	....	11,542,213
Total Assets	**$49,526,782,413**	**$4,556,488**	**$49,638,679**	**$31,158,155,195**	**$18,314,432,051**
LIABILITIES					
Accounts Payable	$449,127,310	$111,524	$935,270	$168,239,867	$279,840,649
Due to Other Funds	164	....	....	164	....
Advance Collections	8,898,278	....	....	69,197	8,829,081
Notes Payable	48,266,244	....	....	48,266,244	....
Other Liabilities	27,901,098	....	....	25,729,214	2,171,884
Total Liabilities	**$534,193,094**	**$111,524**	**$935,270**	**$242,304,686**	**$290,841,614**
RESERVES					
Reserve for Investment in Fixed Assets	$810,532	....	....	$324,052	$486,480
Total Reserves	**$810,532**	....	....	**$324,052**	**$486,480**
RETIREMENT SYSTEMS RESERVES					
For Retirement Allowances, Death Benefits, Refunds, Contingencies and Deferred Obligations	$48,991,778,787	$4,444,964	$48,703,409	$30,915,526,457	$18,023,103,957
Total Liabilities and Reserves	**$49,526,782,413**	**$4,556,488**	**$49,638,679**	**$31,158,155,195**	**$18,314,432,051**

Statement No. 14

RETIREMENT FUNDS
Statement of Operations
Fiscal Year Ended June 30, 1986

	Total Retirement Funds	Judges' Retirement Fund	Legislators' Retirement Fund	Public Employees' Retirement Fund	Teachers' Retirement Fund
RETIREMENT SYSTEMS RESERVES, JUNE 30, 1985	**$41,747,622,760**	**$2,839,490**	**$45,853,440**	**$26,682,035,183**	**$15,016,894,647**
ADDITIONS					
Employers' Contributions					
State	$1,293,517,108	$8,083,047	$817,448	$926,021,613	$358,595,000
Other Public Agencies	1,668,792,314	3,736,796	....	1,007,866,122	657,189,396
Income from Investments	5,785,348,521	835,299	5,110,104	3,314,686,050	2,464,717,068
Members' Contributions	1,330,690,216	7,709,560	330,048	685,339,371	637,311,237
Survivors Benefit Contributions					
Members	2,839,170	41,756	192	2,797,222	....
Employers	1,692,151	....	....	1,692,151	....
Transfers from Other Funds	15,081,000	15,081,000	....	....	....
Prior Year Revenue Adjustments	−6,597,811	....	....	−98,394	−6,499,417
Other Additions	3,468,886	61,968	13,388	3,208,913	184,617
Total Additions	**$10,094,831,555**	**$35,549,426**	**$6,271,180**	**$5,941,513,048**	**$4,111,497,901**
DEDUCTIONS					
Administrative Expenses	$48,588,816	$177,000	$111,000	$34,055,603	$14,245,213
Death Benefit Paid	57,682,624	17,131	225,501	42,512,688	14,927,304
Members' Contributions Refunded	172,995,453	45,229	30,497	119,876,413	53,043,314
Retirement Allowances Paid	2,515,516,335	33,642,623	3,047,907	1,509,879,448	968,946,357
Subvention Payments to School Districts	1,402,276	....	....	....	1,402,276
Disability Benefits	24,220,874	....	....	....	24,220,874
Survivors Benefits	13,525,612	....	....	....	13,525,612
Adjustments to Prior Year Appropriation Expenditures	11,064,738	....	....	183,670	10,881,068
Other Deductions	5,678,800	61,969	6,306	1,513,952	4,096,573
Total Deductions	**$2,850,675,528**	**$33,943,952**	**$3,421,211**	**$1,708,021,774**	**$1,105,288,591**
RETIREMENT SYSTEMS RESERVES, JUNE 30, 1986	**$48,991,778,787**	**$4,444,964**	**$48,703,409**	**$30,915,526,457**	**$18,023,103,957**

Statement No. 15

TRUST AND AGENCY FUNDS

Statement of Financial Condition

June 30, 1986

	Total Trust and Agency Funds	Asbestos Abatement Fund	Assessment Fund	Audit Repayment Trust Fund	Bay Fill Cleanup and Abatement Fund	California Economic Development Grant and Loan Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$4,778,475,662	$9,730,750	....	$155,764	$1,500	$1,172
Deposits in Surplus Money Investment Fund	622,441,000	....	....	....	10,000	3,761,000
Investments	642,343,378	....	....	....	....	....
Amount on Deposit With U.S. Treasury	3,650,544,501	....	....	....	....	....
Receivables	401,595,385	....	....	228,722	....	835,581
Due from Other Funds	657,723,777	9,900,000	....	....	431	159,508
Due from Other Governments	2,057,387,726	....	....	....	....	....
Prepaid Expenses	305,652,870	....	....	....	....	....
Inventory	963,874	....	....	....	....	....
Loans Receivable—Other	245,000	....	....	....	....	....
Student Loans Receivable	103,046,984	....	....	....	....	....
Securities and Other Property Held in Trust	7,948,820,545	....	....	....	....	....
Fixed Assets	81,555,927	....	....	....	....	....
Provision for Long-Term Obligations	56,805,000	....	....	....	....	....
Other Assets	8,386,296	....	....	....	....	....
Total Assets	**$21,315,987,925**	**$19,630,750**	....	**$384,486**	**$11,931**	**$4,757,261**
LIABILITIES						
Accounts Payable	$1,290,092,688	$847	....	....	....	$686,170
Due to Other Funds	1,313,151,027	7,758	....	....	....	....
Due to Other Governments	675,217,414	12,484,516	....	....	....	....
Accrued Interest Payable	966,402	....	....	....	....	....
Advance Collections	14,672,510	....	....	....	....	....
Deposits	371,905	....	....	....	....	....
Advances from Other Funds	50,000	....	....	....	....	....
Notes Payable	643,000	....	....	....	....	....
Bonds Payable	56,805,000	....	....	....	....	....
Other Liabilities	34,921,684	....	....	....	....	....
Total Liabilities	**$3,386,891,630**	**$12,493,121**	....	....	....	**$686,170**
RESERVES						
Reserve for Investment in Fixed Assets	$80,935,534	....	....	....	....	....
Other Reserves	229,627,542	....	....	....	....	....
Total Reserves	**$310,563,076**	....	....	....	....	....
FUND BALANCE						
Guaranty Deposits	$7,963,050,743	....	....	....	....	....
Deposits	127,994,436	....	....	....	....	....
Unexpended Federal Receipts	3,870,306,541	....	....	....	....	....
Securities and Other Property Held in Trust	5,565,588	....	....	....	....	....
Undesignated (Available Surplus)	−264,053	....	....	....	....	....
Contingency Reserve for Economic Uncertainties	5,651,879,964	$7,137,629	....	$384,486	$11,931	$4,071,091
Total Fund Balance	**$17,618,533,219**	**$7,137,629**	....	**$384,486**	**$11,931**	**$4,071,091**
Total Liabilities, Reserves and Fund Balance	**$21,315,987,925**	**$19,630,750**	....	**$384,486**	**$11,931**	**$4,757,261**

Statement No. 16

TRUST AND AGENCY FUNDS
Statement of Operations
Fiscal Year Ended June 30, 1986

	Total Trust and Agency Funds	Asbestos Abatement Fund	Assessment Fund	Audit Repayment Trust Fund	Bay Fill Cleanup and Abatement Fund	California Economic Development Grant and Loan Fund
FUND BALANCE, JUNE 30, 1985	**$15,271,881,897**	......	......	**$49,942**	......	**$3,315,507**
ADDITIONS						
Operating Income	$4,168,432,074	......	$120,435,787	$334,544	......	$747,674
Income from Investments	744,941,245	......	......	......	$431	308,933
Transfers from Federal Trust Fund	5,034,536,350	......	......	......	......	......
Transfers from Other Funds	4,785,037,650	$9,900,000	......	......	......	......
Receipts from Depositors	2,324,465,668	......	......	......	......	......
Securities Received or Purchased in Trust	2,077,670,439	......	......	......	......	......
Receipts from Federal Government	9,595,685,711	......	......	......	......	......
Net Increase in Accountability for Deposits	1,949,800,812	......	......	......	......	......
Prior Year Revenue Adjustments	−14,057,973	......	......	......	11,500	......
Prior Year Surplus Adjustments	10,125,696	9,063,355	......	......	......	......
Other Additions	14,012,078	......	......	......	......	868,049
Total Additions	**$30,690,649,750**	**$18,963,355**	**$120,435,787**	**$334,544**	**$11,931**	**$1,924,656**
DEDUCTIONS						
Operating Expenditures	$6,754,932,760	$11,825,726	$120,435,787	......	......	$1,169,072
Expenditure of Receipts from Federal Government	11,564,939,342	......	......	......	......	......
Transfers to Other Funds	5,373,466,701	......	......	......	......	......
Payments to and for Depositors	2,189,029,291	......	......	......	......	......
Securities Released or Sold	2,516,486,163	......	......	......	......	......
Redemption of Bonds and Notes	2,148,687	......	......	......	......	......
Interest on Bonded Debt	4,467,959	......	......	......	......	......
Prior Year Surplus Adjustments	76,824	......	......	......	......	......
Adjustments to Prior Year Appropriation Expenditures	−64,810,530	......	......	......	......	......
Other Deductions	3,261,231	......	......	......	......	......
Total Deductions	**$28,343,998,428**	**$11,825,726**	**$120,435,787**	......	......	**$1,169,072**
FUND BALANCE, JUNE 30, 1986	**$17,618,533,219**	**$7,137,629**	......	**$384,486**	**$11,931**	**$4,071,091**

Statement No. 15

TRUST AND AGENCY FUNDS—Continued
Statement of Financial Condition
June 30, 1986

	California Election Campaign Fund	California Fund for Senior Citizens	California Health Facilities Financing Authority Fund	California Maritime Academy Trust Fund	California Motorcyclist Safety Fund	California Public Broadcasting Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$240,754	$1,852	$1,708	$40,282	$670,370	$125,615
Deposits in Surplus Money Investment Fund	....	443,000	4,321,000	....	....	....
Receivables	....	....	266,164	....	....	....
Due from Other Funds	....	7,006	186,139	....	45,095	....
Fixed Assets	....	....	11,748	....	....	....
Total Assets	**$240,754**	**$451,858**	**$4,786,759**	**$40,282**	**$715,465**	**$125,615**
LIABILITIES						
Accounts Payable	....	....	$43,322	$3,718	....	....
Due to Other Funds	....	$19,140	20,331	15,096	....	....
Total Liabilities	....	**$19,140**	**$63,653**	**$18,814**	....	....
RESERVES						
Reserve for Investment in Fixed Assets	....	....	$11,748	....	....	....
Total Reserves	....	....	**$11,748**	....	....	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$240,754	$432,718	$4,711,358	$21,468	$715,465	$125,615
Total Fund Balance	**$240,754**	**$432,718**	**$4,711,358**	**$21,468**	**$715,465**	**$125,615**
Total Liabilities, Reserves and Fund Balance	**$240,754**	**$451,858**	**$4,786,759**	**$40,282**	**$715,465**	**$125,615**

Statement No. 16

TRUST AND AGENCY FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	California Election Campaign Fund	California Fund for Senior Citizens	California Health Facilities Financing Authority Fund	California Maritime Academy Trust Fund	California Motorcyclist Safety Fund	California Public Broadcasting Fund
FUND BALANCE, JUNE 30, 1985	$234,859	$184,826	$3,388,744	....	....	$125,615
ADDITIONS						
Operating Income	$247,061	$410,605	$1,402,849	$40,282	$715,465	....
Income from Investments	....	13,100	353,882	....	....	....
Transfers from Other Funds	....	....	95	....	....	....
Total Additions	$247,061	$423,705	$1,756,826	$40,282	$715,465	....
DEDUCTIONS						
Operating Expenditures	$241,166	$175,813	$434,212	$18,814	....	....
Total Deductions	$241,166	$175,813	$434,212	$18,814	....	....
FUND BALANCE, JUNE 30, 1986	$240,754	$432,718	$4,711,358	$21,468	$715,465	$125,615

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	California Rail Passenger Financing Commission Fund	California Small Business Development Center Fund	California State Lottery Education Fund	California State University and Colleges Special Project Fund	California State University and Colleges Trust Fund	California State University Lottery Education Fund
ASSETS						
Cash in State Treasury and Agency Accounts	....	$309,227	$12	$256,662	$4,225,204	$1,416
Deposits in Surplus Money Investment Fund	....	....	....	1,680,000	22,900,000	18,338,000
Investments	....	....	....	890,000	5,828,313	....
Receivables	....	....	....	437,833	539,422	....
Due from Other Funds	....	....	192,000,006	283,223	1,104,099	476,271
Prepaid Expenses	....	....	....	....	160,020	....
Student Loans Receivable	....	....	....	....	1,647,762	....
Total Assets	....	**$309,227**	**$192,000,018**	**$3,547,718**	**$36,404,820**	**$18,815,687**
LIABILITIES						
Accounts Payable	....	$116,748	....	$129,652	$5,033,807	$4,243,366
Due to Other Funds	$661	99,620	....	99,245	4,181,776	....
Due to Other Governments	....	....	$192,000,018	....	....	....
Advance Collections	....	....	....	31,222	54,437	....
Deposits	....	....	....	....	370,265	....
Other Liabilities	....	....	....	....	779,684	....
Total Liabilities	**$661**	**$216,368**	**$192,000,018**	**$260,119**	**$10,419,969**	**$4,243,366**
FUND BALANCE						
Undesignated (Available Surplus)	$ – 661	....	....	....	....	....
Contingency Reserve for Economic Uncertainties	....	$92,859	....	$3,287,599	$25,984,851	$14,572,321
Total Fund Balance	**$ – 661**	**$92,859**	....	**$3,287,599**	**$25,984,851**	**$14,572,321**
Total Liabilities and Fund Balance	....	**$309,227**	**$192,000,018**	**$3,547,718**	**$36,404,820**	**$18,815,687**

TRUST AND AGENCY FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	California Rail Passenger Financing Commission Fund	California Small Business Development Center Fund	California State Lottery Education Fund	California State University and Colleges Special Project Fund	California State University and Colleges Trust Fund	California State University Lottery Education Fund
FUND BALANCE, JUNE 30, 1985	$−661	$235	....	$2,666,617	$27,552,106	....
ADDITIONS						
Operating Income	....	$2,784	$689,000,006	$3,073,951	$25,992,058	....
Income from Investments	....	....	....	125,849	1,826,800	$476,272
Transfers from Other Funds	....	437,000	....	205,088	2,308,683	22,479,394
Prior Year Revenue Adjustments	....	....	....	−887	−7,775	....
Total Additions	....	$439,784	$689,000,006	$3,404,001	$30,119,766	$22,955,666
DEDUCTIONS						
Operating Expenditures	....	$347,160	$640,424,132	$2,377,010	$26,121,255	$8,383,345
Transfers to Other Funds	....	....	48,575,874	407,460	2,976,117	....
Prior Year Surplus Adjustments	....	....	....	....	59,700	....
Adjustments to Prior Year Appropriation Expenditures	....	....	....	−5,724	−124,439	....
Other Deductions	....	....	....	4,273	2,654,388	....
Total Deductions	....	$347,160	$689,000,006	$2,783,019	$31,687,021	$8,383,345
FUND BALANCE, JUNE 30, 1986	$−661	$92,859	....	$3,287,599	$25,984,851	$14,572,321

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	California State World Trade Commission Fund	California Urban Waterfront Area Restoration Financing Authority Fund	Child Care Fund	Community College Fund for Instructional Improvement	Computer Software Refund Fund	Condemnation Deposits Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$145,803	$1,014	$896,758	$617,541	$645	$1,164
Deposits in Surplus Money Investment Fund	...	45,000	...	...	...	104,576,000
Due from Other Funds	110,368	1,978	...	2,690	...	4,141,399
Prepaid Expenses	12,005	398,000	...	...	...	...
Fixed Assets	58,900	873	...	...	...	...
Total Assets	**$327,076**	**$446,865**	**$896,758**	**$620,231**	**$645**	**$108,718,563**
LIABILITIES						
Accounts Payable	$104,314	$95	$32,420	$65,671	...	$1,193,228
Due to Other Funds	...	77,710	20,000	...	...	2,948,181
Notes Payable	...	498,000	...	...	...	...
Total Liabilities	**$104,314**	**$575,805**	**$52,420**	**$65,671**	...	**$4,141,409**
RESERVES						
Reserve for Investment in Fixed Assets	$58,900	$873	...	...	...	...
Total Reserves	**$58,900**	**$873**	...	...	...	...
FUND BALANCE						
Undesignated (Available Surplus)	...	$-129,813	...	...	...	...
Contingency Reserve for Economic Uncertainties	$163,862	...	$844,338	$554,560	$645	$104,577,154
Total Fund Balance	**$163,862**	**$-129,813**	**$844,338**	**$554,560**	**$645**	**$104,577,154**
Total Liabilities, Reserves and Fund Balance	**$327,076**	**$446,865**	**$896,758**	**$620,231**	**$645**	**$108,718,563**

Statement No. 16

TRUST AND AGENCY FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	California State World Trade Commission Fund	California Urban Waterfront Area Restoration Financing Authority Fund	Child Care Fund	Community College Fund for Instructional Improvement	Computer Software Refund Fund	Condemnation Deposits Fund
FUND BALANCE, JUNE 30, 1985	**$17,350**	**$−77,319**	**$996,000**	**$406,584**	**$645**	**$39,929,342**
ADDITIONS						
Operating Income	$1,115,000	$31,500	....	$283,000	....	....
Income from Investments	....	3,840	....	....	....	$7,922,620
Transfers from Other Funds	97	....	....	....	....	....
Net Increase in Accountability for Deposits	....	....	....	....	....	64,647,812
Other Additions	....	....	....	134,715	....	....
Total Additions	**$1,115,097**	**$35,340**	....	**$417,715**	....	**$72,570,432**
DEDUCTIONS						
Operating Expenditures	$982,550	$87,834	$151,662	$269,739	....	$7,922,620
Adjustments to Prior Year Appropriation Expenditures	−13,965	....	....	....	....	....
Total Deductions	**$968,585**	**$87,834**	**$151,662**	**$269,739**	....	**$7,922,620**
FUND BALANCE, JUNE 30, 1986	**$163,862**	**$−129,813**	**$844,338**	**$554,560**	**$645**	**$104,577,154**

Statement No. 15

TRUST AND AGENCY FUNDS—Continued
Statement of Financial Condition
June 30, 1986

	Contribution Fund	County Health Facilities Financing Assistance Fund	County Health Services Fund			
			County Health Account	County Medical Services Program	Local Health Capital Expenditure Account	Medically Indigent Services Account
ASSETS						
Cash in State Treasury and Agency Accounts	....	$1,922	$1,906,718	$18,067	$6,036	$6,843,469
Deposits in Surplus Money Investment Fund	....	45,227,000	....	19,526,000	5,867,000	....
Due from Other Funds	....	879,923	2,766,182	814,365	359,248	10,003
Due from Other Governments	....	....	18,744	....	....	....
Total Assets	....	**$46,108,845**	**$4,691,644**	**$20,358,432**	**$6,232,284**	**$6,853,472**
LIABILITIES						
Accounts Payable	....	....	....	$14,489,993	....	$255,763
Due to Other Funds	....	....	....	16,046	$52,654	....
Due to Other Governments	....	....	$4,671,382	....	4,861,449	4,582,298
Total Liabilities	....	....	**$4,671,382**	**$14,506,039**	**$4,914,103**	**$4,838,061**
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	....	$46,108,845	$20,262	$5,852,393	$1,318,181	$2,015,411
Total Fund Balance	....	**$46,108,845**	**$20,262**	**$5,852,393**	**$1,318,181**	**$2,015,411**
Total Liabilities and Fund Balance	....	**$46,108,845**	**$4,691,644**	**$20,358,432**	**$6,232,284**	**$6,853,472**

Statement No. 16

TRUST AND AGENCY FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	Contribution Fund	County Health Facilities Financing Assistance Fund	County Health Services Fund			
			County Health Account	County Medical Services Program	Local Health Capital Expenditure Account	Medically Indigent Services Account
FUND BALANCE, JUNE 30, 1985	....	....	**$−969,036**	**$15,413,770**	**$13,500,829**	**$2,494,888**
ADDITIONS						
Operating Income	$210,211	$10,000,000	$402,970,646	$42,754,773	$253,330	$528,520,054
Income from Investments	....	879,923	....	1,566,973	1,819,200	....
Transfers from Other Funds	....	35,228,922	....	....	....	....
Total Additions	**$210,211**	**$46,108,845**	**$402,970,646**	**$44,321,746**	**$2,072,530**	**$528,520,054**
DEDUCTIONS						
Operating Expenditures	....	....	$401,981,348	$53,883,123	$4,034,256	....
Expenditure of Receipts from Federal Government	....	....	....	....	....	$528,999,531
Transfers to Other Funds	$210,211	....	....	....	10,289,198	....
Adjustments to Prior Year Appropriation Expenditures	....	....	....	....	−68,276	....
Total Deductions	**$210,211**	....	**$401,981,348**	**$53,883,123**	**$14,255,178**	**$528,999,531**
FUND BALANCE, JUNE 30, 1986	....	**$46,108,845**	**$20,262**	**$5,852,393**	**$1,318,181**	**$2,015,411**

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Deferred Compensation Plan Fund	Displaced Homemaker Emergency Loan Fund	Educational Facilities Authority Fund	Emergency Housing and Assistance Fund	Export Finance Fund	Farmworker Housing Grant Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$1,394	$1,000	$1,017	$12,439	$1,649	$5,018,034
Deposits in Surplus Money Investment Fund	166,000	1,149,000	1,414,000	8,709,000	2,064,000	....
Investments	603,897,991	....	....	....	....	....
Receivables	5,846	....	11,500	....	....	....
Due from Other Funds	7,889,535	39,441	58,608	478,449	88,258	....
Fixed Assets	....	....	3,002	....	....	....
Total Assets	**$611,960,766**	**$1,189,441**	**$1,488,127**	**$9,199,888**	**$2,153,907**	**$5,018,034**
LIABILITIES						
Accounts Payable	....	....	$1,025	$307,104	....	$617,283
Due to Other Funds	....	....	4,945	2,500	....	....
Due to Other Governments	....	....	....	....	....	100,000
Total Liabilities	....	....	**$5,970**	**$309,604**	....	**$717,283**
RESERVES						
Reserve for Investment in Fixed Assets	....	....	$3,002	....	....	....
Total Reserves	....	....	**$3,002**	....	....	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$611,960,766	$1,189,441	$1,479,155	$8,890,284	$2,153,907	$4,300,751
Total Fund Balance	**$611,960,766**	**$1,189,441**	**$1,479,155**	**$8,890,284**	**$2,153,907**	**$4,300,751**
Total Liabilities, Reserve and Fund Balance	**$611,960,766**	**$1,189,441**	**$1,488,127**	**$9,199,888**	**$2,153,907**	**$5,018,034**

Statement No. 16

Statement of Operations

Fiscal Year Ended June 30, 1986

	Deferred Compensation Plan Fund	Displaced Homemaker Emergency Loan Fund	Educational Facilities Authority Fund	Emergency Housing and Assistance Fund	Export Finance Fund	Farmworker Housing Grant Fund
FUND BALANCE, JUNE 30, 1985	$509,606,401	....	$846,969	$4,615,345	....	$1,274,321
ADDITIONS						
Operating Income	$423,753	....	$670,360	....	$2,017,279	....
Income from Investments	56,153,829	$39,441	90,815	$915,233	136,628	....
Transfers from Other Funds	....	1,150,000	95	6,666,667	....	$2,500,000
Receipts from Depositors	85,725,743	....	....	....	....	....
Prior Year Revenue Adjustments	....	....	23,355	....	....	....
Total Additions	$142,303,325	$1,189,441	$784,625	$7,581,900	$2,153,907	$2,500,000
DEDUCTIONS						
Operating Expenditures	$625,933	....	$152,439	$3,306,961	....	$ – 526,430
Payments to and for Depositors	39,323,027	....	....	....	....	....
Total Deductions	$39,948,960	....	$152,439	$3,306,961	....	$ – 526,430
FUND BALANCE, JUNE 30, 1986	$611,960,766	$1,189,441	$1,479,155	$8,890,284	$2,153,907	$4,300,751

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Forest Resources Improvement Fund	Foster Children and Parent Training Fund	Hazardous Substance Cleanup Financing Fund	Health Care Deposit Fund	Homeownership Assistance Fund	Housing Insurance Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$10,084,942	$151,727	$513	....	$1,334	$1,928
Deposits in Surplus Money Investment Fund	....	....	....	....	3,479,000	8,731,000
Receivables	42	....	....	$1,236,441	73,245	....
Due from Other Funds	365,015	....	17,053	31,247,661	191,776	555,372
Total Assets	**$10,449,999**	**$151,727**	**$17,566**	**$32,484,102**	**$3,745,355**	**$9,288,300**
LIABILITIES						
Accounts Payable	$3,842,248	$45,671	....	....	$544	....
Due to Other Funds	3,492,689	....	$6,145	$32,484,102	....	....
Due to Other Governments	31,903	103,712	....	....	....	....
Advance Collections	20,131	....	....	....	....	....
Notes Payable	....	....	145,000	....	....	....
Total Liabilities	**$7,386,971**	**$149,383**	**$151,145**	**$32,484,102**	**$544**	....
FUND BALANCE						
Undesignated (Available Surplus)	....	....	$−133,579	....	....	....
Contingency Reserve for Economic Uncertainties	$3,063,028	$2,344	....	....	$3,744,811	$9,288,300
Total Fund Balance	**$3,063,028**	**$2,344**	**$−133,579**	....	**$3,744,811**	**$9,288,300**
Total Liabilities and Fund Balance	**$10,449,999**	**$151,727**	**$17,566**	**$32,484,102**	**$3,745,355**	**$9,288,300**

TRUST AND AGENCY FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	Forest Resources Improvement Fund	Foster Children and Parent Training Fund	Hazardous Substance Cleanup Financing Fund	Health Care Deposit Fund	Homeownership Assistance Fund	Housing Insurance Fund
FUND BALANCE, JUNE 30, 1985	**$3,478,975**	....	**$–17,742**	....	**$2,569,294**	**$8,483,627**
ADDITIONS						
Operating Income	$6,787,744	....	$33,655	....	....	$165,681
Income from Investments	....	....	....	....	$356,682	781,359
Transfers from Federal Trust Fund	....	....	....	$2,419,371,050	....	....
Transfers from Other Funds	....	....	....	2,364,087,527	....	....
Prior Year Surplus Adjustments	....	$1,000,000	....	....	....	....
Other Additions	....	....	....	....	77,560	....
Total Additions	**$6,787,744**	**$1,000,000**	**$33,655**	**$4,783,458,577**	**$434,242**	**$947,040**
DEDUCTIONS						
Operating Expenditures	$7,203,691	$897,656	$149,492	$4,783,458,577	$–741,275	$142,367
Transfers to Other Funds	....	100,000	....	....	....	....
Total Deductions	**$7,203,691**	**$997,656**	**$149,492**	**$4,783,458,577**	**$–741,275**	**$142,367**
FUND BALANCE, JUNE 30, 1986	**$3,063,028**	**$2,344**	**$–133,579**	....	**$3,744,811**	**$9,288,300**

TRUST AND AGENCY FUNDS—Continued
Statement of Financial Condition
June 30, 1986

	Housing Rehabilitation Loan Fund	Immunization Adverse Reaction Fund	Industrial Relations Unpaid Wage Fund	Inmates Welfare Fund	Interstate Collection Incentive Fund	Land Bank Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$1,499	$46,091	$2,636,972	$840,529	....	$1,584
Deposits in Surplus Money Investment Fund	7,269,000	....	....	5,576,000	....	748,000
Receivables	....	....	19,425	636,088	....	....
Due from Other Funds	324,166	....	....	188,895	....	26,666
Inventory	....	....	....	963,874	....	....
Fixed Assets	....	....	....	620,393	....	....
Total Assets	**$7,594,665**	**$46,091**	**$2,656,397**	**$8,825,779**	....	**$776,250**
LIABILITIES						
Accounts Payable	$995	....	$975	$1,956,774	....	....
Due to Other Funds	22	....	....	....	....	....
Advance Collections	....	....	....	210,163	....	....
Other Liabilities	....	....	....	2,865,000	....	....
Total Liabilities	**$1,017**	....	**$975**	**$5,031,937**	....	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$7,593,648	$46,091	$2,655,422	$3,793,842	....	$776,250
Total Fund Balance	**$7,593,648**	**$46,091**	**$2,655,422**	**$3,793,842**	....	**$776,250**
Total Liabilities and Fund Balance	**$7,594,665**	**$46,091**	**$2,656,397**	**$8,825,779**	....	**$776,250**

Statement No. 16

TRUST AND AGENCY FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	Housing Rehabilitation Loan Fund	Immunization Adverse Reaction Fund	Industrial Relations Unpaid Wage Fund	Inmates Welfare Fund	Interstate Collection Incentive Fund	Land Bank Fund
FUND BALANCE, JUNE 30, 1985	$4,945,582	$46,291	$2,491,929	$2,784,499	.....	$398,318
ADDITIONS						
Operating Income	$74,674	.....	$858,392	$13,789,950	.....	$668,250
Income from Investments	677,801	.....	.....	371,107	.....	47,682
Transfers from Other Funds	3,000,000	.....	.....	.....	.....	.....
Prior Year Revenue Adjustments	.....	.....	.....	11,400	.....	.....
Other Additions	391,985	.....	.....	.....	.....	.....
Total Additions	$4,144,460	.....	$858,392	$14,172,457	.....	$715,932
DEDUCTIONS						
Operating Expenditures	$1,496,394	$200	$34,306	$13,163,114	.....	$338,000
Transfers to Other Funds	.....	.....	660,593	.....	$638,533	.....
Adjustments to Prior Year Appropriation Expenditures	.....	.....	.....	.....	−638,533	.....
Total Deductions	$1,496,394	$200	$694,899	$13,163,114	.....	$338,000
FUND BALANCE, JUNE 30, 1986	$7,593,648	$46,091	$2,655,422	$3,793,842	.....	$776,250

Statement No. 15

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Litigation Deposit Fund	Local Agency Indebtedness Fund	Local Agency Investment Fund	Local Public Entity Employees Fund	Mediterranean Fruit Fly Claims Fund	Mental Health Primary Prevention Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$1,864	$1,862,878	$4,104,556,002	....	$3,273,206	$119,744
Deposits in Surplus Money Investment Fund	27,576,000	....	....	....	....	....
Receivables	....	....	....	....	....	1,619,994
Due from Other Funds	1,255,236	....	68,504,038	....	....	....
Due from Other Governments	....	....	3,155	....	....	....
Total Assets	**$28,833,100**	**$1,862,878**	**$4,173,063,195**	....	**$3,273,206**	**$1,739,738**
LIABILITIES						
Accounts Payable	....	....	$77,255	....	....	....
Due to Other Governments	....	....	83,921,940	....	....	....
Total Liabilities	....	....	**$83,999,195**	....	....	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$28,833,100	$1,862,878	$4,089,064,000	....	$3,273,206	$1,739,738
Total Fund Balance	**$28,833,100**	**$1,862,878**	**$4,089,064,000**	....	**$3,273,206**	**$1,739,738**
Total Liabilities and Fund Balance	**$28,833,100**	**$1,862,878**	**$4,173,063,195**	....	**$3,273,206**	**$1,739,738**

Statement No. 16

TRUST AND AGENCY FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	Litigation Deposit Fund	Local Agency Indebtedness Fund	Local Agency Investment Fund	Local Public Entity Employees Fund	Mediterranean Fruit Fly Claims Fund	Mental Health Primary Prevention Fund
FUND BALANCE, JUNE 30, 1985	$27,783,274	$1,863,889	$2,203,911,000	$5,407,595	$5,448	....
ADDITIONS						
Operating Income	....	....	....	$2,058,499	$3,310,353	$1,619,994
Income from Investments	$2,591,424	....	$288,250,505	14	....	....
Transfers from Other Funds	....	....	....	2,927,623	....	....
Net Increase in Accountability for Deposits	....	....	1,885,153,000	....	....	....
Prior Year Revenue Adjustments	....	....	....	−5,534	....	....
Other Additions	1,054,417	....	....	....	....	....
Total Additions	$3,645,841	....	$2,173,403,505	$4,980,602	$3,310,353	$1,619,994
DEDUCTIONS						
Operating Expenditures	$2,596,015	$1,011	$288,250,505	$10,404,955	$42,595	$−119,744
Adjustments to Prior Year Appropriation Expenditures	....	....	....	−16,758	....	....
Total Deductions	$2,596,015	$1,011	$288,250,505	$10,388,197	$42,595	$−119,744
FUND BALANCE, JUNE 30, 1986	$28,833,100	$1,862,878	$4,089,064,000	....	$3,273,206	$1,739,738

Statement No. 15

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Mobilehome Recovery Fund	Nutrition Reserve Fund	Pollution Control Financing Authority Fund	Public Employees' Contingency Reserve Fund	Reader Employment Fund	Renewable Resources Investment Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$772,510	$693,319	$138,460	$4,706,933	$224,645	$7,348,224
Deposits in Surplus Money Investment Fund	....	....	14,590,000	....	....	....
Investments	....	....	2,055,736	5,176,422	....	....
Receivables	....	....	85,336	4,924,990	....	....
Due from Other Funds	51,440	....	631,442	....	....	....
Prepaid Expenses	....	....	....	....	....	45,100
Loans Receivable—Other	....	....	245,000	....	....	....
Fixed Assets	....	....	38,444	....	....	....
Provision for Long-Term Obligations	....	....	56,805,000	....	....	....
Total Assets	**$823,950**	**$693,319**	**$74,589,418**	**$14,808,345**	**$224,645**	**$7,393,324**
LIABILITIES						
Accounts Payable	....	....	$183,377	$9,223,835	$161,978	$52,219
Due to Other Funds	....	....	5,497	107,000	....	397,326
Due to Other Governments	....	....	....	2,694,015	1,875	5,000
Accrued Interest Payable	....	....	966,402	....	....	....
Bonds Payable	....	....	56,805,000	....	....	....
Total Liabilities	....	....	**$57,960,276**	**$12,024,850**	**$163,853**	**$454,545**
RESERVES						
Reserve for Investment in Fixed Assets	....	....	$38,444	....	....	....
Other Reserves	....	....	828,953	....	....	$45,100
Total Reserves	....	....	**$867,397**	....	....	**$45,100**
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$823,950	$693,319	$15,761,745	$2,783,495	$60,792	$6,893,679
Total Fund Balance	**$823,950**	**$693,319**	**$15,761,745**	**$2,783,495**	**$60,792**	**$6,893,679**
Total Liabilities, Reserves and Fund Balance	**$823,950**	**$693,319**	**$74,589,418**	**$14,808,345**	**$224,645**	**$7,393,324**

TRUST AND AGENCY FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Mobilehome Recovery Fund	Nutrition Reserve Fund	Pollution Control Financing Authority Fund	Public Employees' Contingency Reserve Fund	Reader Employment Fund	Renewable Resources Investment Fund
FUND BALANCE, JUNE 30, 1985	$164,303	$1,088,651	$10,061,135	$10,918,348	$—34,969	$5,085,792
ADDITIONS						
Operating Income	$624,248		$17,208,452	$3,286,057	$250,000	$3,924,290
Income from Investments			1,029,232	1,752,968		
Transfers from Other Funds			97			
Prior Year Revenue Adjustments	35,399		9,204			
Prior Year Surplus Adjustments			62,341			169,950
Total Additions	$659,647		$18,309,326	$5,039,025	$250,000	$4,094,240
DEDUCTIONS						
Operating Expenditures		$395,332	$5,623,687	$13,173,878	$154,239	$2,174,127
Redemption of Bonds and Notes			2,148,687			
Interest on Bonded Debt			4,467,959			
Adjustments to Prior Year Appropriation Expenditures						112,226
Other Deductions			368,383			
Total Deductions		$395,332	$12,608,716	$13,173,878	$154,239	$2,286,353
FUND BALANCE, JUNE 30, 1986	$823,950	$693,319	$15,761,745	$2,783,495	$60,792	$6,893,679

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Rental Housing Construction Fund	Rural Community Facility Grant Fund	Santa Monica Mountains Conservancy Fund	School Employees Fund	Self-Help Housing Fund	Small Business Expansion Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$3,051	$154,139	$810,092	$10,692	$1,582	$4,302
Deposits in Surplus Money Investment Fund	41,583,000	....	....	85,244,000	4,913,000	80,000
Receivables	....	....	....	35,647	....	18,792
Due from Other Funds	11,053,308	....	....	3,215,391	213,523	3,077
Fixed Assets	....	....	....	11,398	....	....
Total Assets	$52,639,359	$154,139	$810,092	$88,517,128	$5,128,105	$106,171
LIABILITIES						
Accounts Payable	$153,639	$4,570	$111,034	....	$274	....
Due to Other Funds	9	9,183	202,802	$6,184,254	25,345	....
Other Liabilities	....	....	....	2,413	....	....
Total Liabilities	$153,648	$13,753	$313,836	$6,186,667	$25,619	....
RESERVES						
Reserve for Investment in Fixed Assets	....	....	....	$11,398	....	....
Total Reserves	....	....	....	$11,398	....	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$52,485,711	$140,386	$496,256	$82,319,063	$5,102,486	$106,171
Total Fund Balance	$52,485,711	$140,386	$496,256	$82,319,063	$5,102,486	$106,171
Total Liabilities, Reserves and Fund Balance	$52,639,359	$154,139	$810,092	$88,517,128	$5,128,105	$106,171

TRUST AND AGENCY FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	Rental Housing Construction Fund	Rural Community Facility Grant Fund	Santa Monica Mountains Conservancy Fund	School Employees Fund	Self-Help Housing Fund	Small Business Expansion Fund
FUND BALANCE, JUNE 30, 1985	**$53,676,559**	**$393,727**	**$886,411**	**$38,481,039**	**$2,967,689**	**$67,407**
ADDITIONS						
Operating Income	....	$1,385	$18,377	$53,787,434	....	$20,442
Income from Investments	$3,995,380	....	....	5,884,874	$261,129	9,524
Transfers from Other Funds	1,500,000	....	....	....	2,000,000	3,023,000
Prior Year Revenue Adjustments	....	....	....	−17,974	....	....
Other Additions	....	....	....	406	....	8,798
Total Additions	**$5,495,380**	**$1,385**	**$18,377**	**$59,654,740**	**$2,261,129**	**$3,061,764**
DEDUCTIONS						
Operating Expenditures	$6,686,228	$254,726	$408,532	$16,356,438	$126,332	$3,023,000
Adjustments to Prior Year Appropriation Expenditures	....	....	....	−539,722	....	....
Total Deductions	**$6,686,228**	**$254,726**	**$408,532**	**$15,816,716**	**$126,332**	**$3,023,000**
FUND BALANCE, JUNE 30, 1986	**$52,485,711**	**$140,386**	**$496,256**	**$82,319,063**	**$5,102,486**	**$106,171**

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Special Deposit Fund	State Child Nutrition Fund	State Children's Trust Fund	State Fair Contingent Fund	State Guaranteed Loan Reserve Fund	State Instructional Materials Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$245,649,295	....	$260,048	$419	$686,456	$29,808,926
Deposits in Surplus Money Investment Fund	22,016,000	....	5,432,000	....	114,412,000	....
Receivables	303,365,204	....	....	....	1,775,087	21,001
Due from Other Funds	6,783,035	....	190,142	....	49,902,471	....
Prepaid Expenses	150	....	....	....	....	....
Fixed Assets	13,400,532	....	....	....	260,178	....
Other Assets	8,187,617	....	....	....	....	....
Total Assets	**$599,401,833**	....	**$5,882,190**	**$419**	**$167,036,192**	**$29,829,927**
LIABILITIES						
Accounts Payable	$5,866,102	....	$135,584	....	$44,182,215	$4,200,305
Due to Other Funds	322,726,545	....	69,060	....	....	38,942
Due to Other Governments	....	....	....	....	481,409	....
Other Liabilities	893,555	....	....	....	....	....
Total Liabilities	**$329,486,202**	....	**$204,644**	....	**$44,663,624**	**$4,239.247**
RESERVES						
Reserve for Investment in Fixed Assets	$13,400,532	....	....	....	$260,178	....
Other Reserves	8,746,470	....	....	....	....	....
Total Reserves	**$22,147,002**	....	....	....	**$260,178**	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$247,768,629	....	$5,677,546	$419	$122,112,390	$25,590,680
Total Fund Balance	**$247,768,629**	....	**$5,677,546**	**$419**	**$122,112,390**	**$25,590,680**
Total Liabilities, Reserves and Fund Balance	**$599,401,833**	....	**$5,882,190**	**$419**	**$167,036,192**	**$29,829,927**

TRUST AND AGENCY FUNDS—Continued

Statement No. 16

Statement of Operations

Fiscal Year Ended June 30, 1986

	Special Deposit Fund	State Child Nutrition Fund	State Children's Trust Fund	State Fair Contingent Fund	State Guaranteed Loan Reserve Fund	State Instructional Materials Fund
FUND BALANCE, JUNE 30, 1985	$68,228,811	$1,104,974	$3,437,980	$419	$90,667,193	$23,700,447
ADDITIONS						
Operating Income	....	....	$2,564,643	....	$67,287,817	....
Income from Investments	$1,588,860	....	336,056	....	8,238,575	....
Transfers from Other Funds	....	$ – 427,032	....	....	....	$95,095,090
Receipts from Depositors	2,116,911,613	....	....	....	....	....
Prior Year Revenue Adjustments	....	....	....	....	– 5,542,930	....
Other Additions	8,377,011	....	....	....	25	....
Total Additions	$2,126,877,484	$ – 427,032	$2,900,699	....	$69,983,487	$95,095,090
DEDUCTIONS						
Operating Expenditures	....	$682,039	$662,753	....	$38,469,715	$93,204,857
Transfers to Other Funds	$5,150,907	....	....	....	....	....
Payments to and for Depositors	1,941,017,642	....	....	....	....	....
Prior Year Surplus Adjustments	935,953	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	....	– 4,097	– 1,620	....	68,575	....
Other Deductions	233,164	....	....	....	....	....
Totals Deductions	$1,947,337,666	$677,942	$661,133	....	$38,538,290	$93,204,857
FUND BALANCE, JUNE 30, 1986	$247,768,629	....	$5,677,546	$419	$122,112,390	$25,590,680

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	State Park Contingent Fund	State School Deferred Maintenance Fund	State School Site Utilization Fund	Student Loan Authority Fund	Student Security Trust Fund	Student Tuition Recovery Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$393,155	$730,097	$4,009,930	$4,398,057	$1,736	$5,937
Deposits in Surplus Money Investment Fund	100,000	....	....	....	9,000	1,080,000
Due from Other Funds	11,522	85,892,643	....	....	372	43,592
Fixed Assets	45,751	....	....	5,385	....	....
Total Assets	**$550,428**	**$86,622,740**	**$4,009,930**	**$4,403,442**	**$11,108**	**$1,129,529**
LIABILITIES						
Accounts Payable	$7,574	....	....	$440	....	$140
Due to Other Funds	59,015	$48,423	....	....	....	8,014
Due to Other Governments	....	72,129,437	....	....	....	....
Deposits	....	....	....	....	$1,640	....
Total Liabilities	**$66,589**	**$72,177,860**	....	**$440**	**$1,640**	**$8,154**
RESERVES						
Reserve for Investment in Fixed Assets	$45,751	....	....	$5,385	....	....
Total Reserves	**$45,751**	....	....	**$5,385**	....	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$438,088	$14,444,880	$4,009,930	$4,397,617	$9,468	$1,121,375
Total Fund Balance	**$438,088**	**$14,444,880**	**$4,009,930**	**$4,397,617**	**$9,468**	**$1,121,375**
Total Liabilities, Reserves and Fund Balance	**$550,428**	**$86,622,740**	**$4,009,930**	**$4,403,442**	**$11,108**	**$1,129,529**

Statement No. 16

TRUST AND AGENCY FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	State Park Contingent Fund	State School Deferred Maintenance Fund	State School Site Utilization Fund	Student Loan Authority Fund	Student Security Trust Fund	Student Tuition Recovery Fund
FUND BALANCE, JUNE 30, 1985	**$696,066**	**$33,982,017**	**$2,277,996**	**$55,703**	**$8,761**	**$601,154**
ADDITIONS						
Operating Income	$81,661	$85,914,816	$2,091,205	$4,395,129	....	$538,696
Income from Investments	9,102	....	....	....	$707	76,865
Transfers from Other Funds	....	....	....	97	....	....
Prior Year Revenue Adjustments	....	−32,347,648	....	....	....	....
Total Additions	**$90,763**	**$53,567,168**	**$2,091,205**	**$4,395,226**	**$707**	**$615,561**
DEDUCTIONS						
Operating Expenditures	$348,741	$136,094,584	$359,271	$53,312	....	$95,340
Adjustments to Prior Year Appropriation Expenditures	....	−62,990,279	....	....	....	....
Total Deductions	**$348,741**	**$73,104,305**	**$359,271**	**$53,312**	....	**$95,340**
FUND BALANCE, JUNE 30, 1986	**$438,088**	**$14,444,880**	**$4,009,930**	**$4,397,617**	**$9,468**	**$1,121,375**

Statement No. 15

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1986

	Superfund Bond Trust Fund	Teacher Tax-Sheltered Annuity Fund	Timber Tax Fund	Traffic Adjudication Fund	Unclaimed Property Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$1,259	$315,337	$6,347	$14,541	$500,984
Deposits in Surplus Money Investment Fund	3,137,000	....	319,000	....	33,570,000
Investments	....	15,540,389	....	....	335,000
Receivables	....	....	250,000	....	2,463
Due from Other Funds	7,675,464	116,219	65,026	....	....
Total Assets	**$10,813,723**	**$15,971,945**	**$640,373**	**$14,541**	**$34,408,447**
LIABILITIES					
Accounts Payable	....	$12,851	....	....	....
Due to Other Funds	....	....	....	$14,541	....
Other Liabilities	....	....	....	....	$14,723,009
Total Liabilities	....	**$12,851**	....	**$14,541**	**$14,723,009**
FUND BALANCE					
Contingency Reserve for Economic Uncertainties	$10,813,723	$15,959,094	$640,373	....	$19,685,438
Total Fund Balance	**$10,813,723**	**$15,959,094**	**$640,373**	....	**$19,685,438**
Total Liabilities and Fund Balance	**$10,813,723**	**$15,971,945**	**$640,373**	**$14,541**	**$34,408,447**

Statement No. 16

TRUST AND AGENCY FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	Superfund Bond Trust Fund	Teacher Tax-Sheltered Annuity Fund	Timber Tax Fund	Traffic Adjudication Fund	Unclaimed Property Fund
FUND BALANCE, JUNE 30, 1985	....	$13,576,879	$792,635	$54,620	$16,941,527
ADDITIONS					
Operating Income	....	$105,529	$12,103,289	....	$53,763,742
Income from Investments	$2,448,418	1,205,580	189,373	....	....
Transfers from Other Funds	8,446,994	7,570	....	....	....
Receipts from Depositors	....	1,999,395	....	....	....
Prior Year Revenue Adjustments	1,876,311	....	−342,118	$−223	....
Total Additions	$12,771,723	$3,318,074	$11,950,544	$−223	$53,763,742
DEDUCTIONS					
Operating Expenditures	....	$48,926	$12,178,660	$39,856	....
Transfers to Other Funds	$1,958,000	....	....	14,541	$40,983,579
Payments to and for Depositors	....	886,933	....	....	10,036,252
Adjustments to Prior Year Appropriation Expenditures	....	....	−75,854	....	....
Total Deductions	$1,958,000	$935,859	$12,102,806	$54,397	$51,019,831
FUND BALANCE, JUNE 30, 1986	$10,813,723	$15,959,094	$640,373	....	$19,685,438

Statement No. 15

TRUST AND AGENCY FUNDS—Continued
Statement of Financial Condition
June 30, 1986

	United States Olympic Committee Fund	Urban Housing Development Loan Fund	Volunteer Firefighters Length of Service Award Fund	Federal Funds (Statement No. 17)	Funds Outside State Treasury (Statement No. 19)
ASSETS					
Cash in State Treasury and Agency Accounts	$393,685	$1,992	....	$285,836,318	$35,775,423
Deposits in Surplus Money Investment Fund	....	2,060,000	....	321,000	....
Investments	....	....	$368,379	....	8,251,148
Amount on Deposit with U.S. Treasury	....	....	....	3,650,544,501	....
Receivables	....	....	2,834	81,914,284	3,289,444
Due from Other Funds	....	101,778	....	162,444,797	4,850,432
Due from Other Governments	....	....	....	2,057,365,827	....
Prepaid Expenses	....	....	....	304,972,906	64,689
Student Loans Receivable	....	....	....	....	101,399,222
Securities and Other Property Held in Trust	....	....	....	....	7,948,820,545
Fixed Assets	....	....	....	65,632,723	1,466,600
Other Assets	....	....	....	....	198,679
Total Assets	$393,685	$2,163,770	$371,213	$6,609,032,356	$8,104,116,182
LIABILITIES					
Accounts Payable	....	$1,410	$340,755	$1,190,680,683	$1,524,715
Due to Other Funds	....	....	....	938,431,554	1,274,896
Due to Other Governments	....	....	....	297,148,460	....
Advance Collections	....	....	....	12,595,810	1,760,747
Advances from Other Funds	....	....	....	....	50,000
Other Liabilities	....	....	....	15,256,790	401,233
Total Liabilities	....	$1,410	$340,755	$2,454,113,297	$5,011,591
RESERVES					
Reserve for Investment in Fixed Assets	....	....	....	$65,632,723	$1,466,600
Other Reserves	....	....	....	218,979,795	1,027,224
Total Reserves	....	....	....	$284,612,518	$2,493,824
FUND BALANCE					
Guaranty Deposits	....	....	....	....	$7,963,050,743
Deposits	....	....	....	....	127,994,436
Unexpended Federal Receipts	....	....	....	$3,870,306,541	....
Securities and Other Property Held in Trust	....	....	....	....	5,565,588
Contingency Reserve for Economic Uncertainties	$393,685	$2,162,360	$30,458	....	....
Total Fund Balance	$393,685	$2,162,360	$30,458	$3,870,306,541	$8,096,610,767
Total Liabilities, Reserves and Fund Balance	$393,685	$2,163,770	$371,213	$6,609,032,356	$8,104,116,182

Statement No. 16

TRUST AND AGENCY FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1986

	United States Olympic Committee Fund	Urban Housing Development Loan Fund	Volunteer Firefighters Length of Service Award Fund	Federal Funds (Statement No. 18)	Funds Outside State Treasury (Statement No. 20)
FUND BALANCE, JUNE 30, 1985	**$199,657**	**$2,238,316**	**$8,801**	**$3,471,502,280**	**$8,528,323,711**
ADDITIONS					
Operating Income	....	$197,865	$6,403	$1,969,323,189	$29,917,241
Income from Investments	....	174,463	37,457	351,992,339	....
Transfers from Federal Trust Fund	....	....	....	2,615,165,300	....
Transfers from Other Funds	$201,210	....	....	2,126,015,362	98,284,071
Receipts from Depositors	....	....	....	....	119,828,917
Securities Received or Purchased in Trust	....	....	....	....	2,077,670,439
Receipts from Federal Government	....	....	....	9,595,685,711	....
Prior Year Revenue Adjustments	8	....	....	22,069,989	....
Other Additions	....	2,495,807	....	120,061	483,244
Total Additions	**$201,218**	**$2,868,135**	**$43,860**	**$16,680,371,951**	**$2,326,183,912**
DEDUCTIONS					
Operating Expenditures	$7,190	$2,944,091	$22,203	....	$29,201,317
Expenditure of Receipts from Federal Government	....	....	....	$11,035,939,811	....
Transfers to Other Funds	....	....	....	5,247,058,772	14,442,916
Payments to and for Depositors	....	....	....	....	197,765,437
Securities Released or Sold	....	....	....	....	2,516,486,163
Prior Year Surplus Adjustments	....	....	....	−918,829	....
Adjustments to Prior Year Appropriation Expenditures	....	....	....	−512,064	....
Other Deductions	....	....	....	....	1,023
Total Deductions	**$7,190**	**$2,944,091**	**$22,203**	**$16,281,567,690**	**$2,757,896,856**
FUND BALANCE, JUNE 30, 1986	**$393,685**	**$2,162,360**	**$30,458**	**$3,870,306,541**	**$8,096,610,767**

Statement No. 17

TRUST AND AGENCY FUNDS—FEDERAL
Statement of Financial Condition
June 30, 1986

	Total	California Traffic Safety Program Fund	Consolidated Work Program Fund	Federal Block Grant	Federal Revenue Sharing Fund	Federal Trust Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$285,836,318	....	$518,252	$18,187	$1,807	$166,640,182
Deposits in Surplus Money Investment Fund	321,000	....	....	....	321,000	....
Amount on Deposit with U.S. Treasury	3,650,544,501	....	....	....	....	....
Receivables	81,914,284	....	9,683,887	....	....	11,942,163
Due from Other Funds	162,444,797	....	28,878,040	....	....	24,325,924
Due from Other Governments	2,057,365,827	....	....	....	....	2,032,723,036
Prepaid Expenses	304,972,906	....	....	....	....	303,692,887
Fixed Assets	65,632,723	....	695,539	....	....	13,055,821
Total Assets	**$6,609,032,356**	....	**$39,775,718**	**$18,187**	**$322,807**	**$2,552,380,013**
LIABILITIES						
Accounts Payable	$1,190,680,683	....	$28,455,723	....	....	$1,103,744,233
Due to Other Funds	938,431,554	....	10,106,204	....	....	833,942,395
Due to Other Governments	297,148,460	....	....	....	....	290,731,328
Advance Collections	12,595,810	....	....	....	....	384,047
Other Liabilities	15,256,790	....	....	....	....	3,038,589
Total Liabilities	**$2,454,113,297**	....	**$38,561,927**	....	....	**$2,231,840,592**
RESERVES						
Reserve for Investment in Fixed Assets	$65,632,723	....	$695,539	....	....	$13,055,821
Other Reserves	218,979,795	....	....	....	....	218,979,795
Total Reserves	**$284,612,518**	....	**$695,539**	....	....	**$232,035,616**
FUND BALANCE						
Unexpended Federal Receipts	$3,870,306,541	....	$518,252	$18,187	$322,807	$88,503,805
Total Fund Balance	**$3,870,306,541**	....	**$518,252**	**$18,187**	**$322,807**	**$88,503,805**
Total Liabilities, Reserves and Fund Balance	**$6,609,032.356**	....	**$39,775,718**	**$18,187**	**$322,807**	**$2.552,380,013**

TRUST AND AGENCY FUNDS—FEDERAL
Statement of Operations
Fiscal Year Ended June 30, 1986

	Total	California Traffic Safety Program Fund	Consolidated Work Program Fund	Federal Block Grant	Federal Revenue Sharing Fund	Federal Trust Fund
FUND BALANCE, JUNE 30, 1985	**$3,471,502,280**	....	**$301,709**	**$18,187**	**$309,264**	**$51,689,983**
ADDITIONS						
Operating Income	$1,969,323,189	....	....	....	$13,543	....
Income from Investments	351,992,339	....	$236,917	....	....	....
Receipts from Federal Government	9,595,685,711	....	....	....	....	$9,595,685,711
Transfers from Federal Trust Fund	2,615,165,300	$-33,013	285,138,728	....	....	....
Transfers from Other Funds	2,126,015,362	....	....	....	....	2,120,371,274
Prior Year Revenue Adjustments	22,069,989	....	....	....	....	....
Other Additions	120,061	....	....	....	....	....
Total Additions	**$16,680,371,951**	**$-33,013**	**$285,375,645**	....	**$13,543**	**$11,716,056,985**
DEDUCTIONS						
Expenditure of Receipts from Federal Government	$11,035,939,811	$-33,013	$285,159,102	....	....	$8,643,220,130
Transfers to Other Funds	5,247,058,772	....	....	....	....	3,036,941,862
Prior Year Surplus Adjustments	-918,829	....	....	....	....	-918,829
Adjustments to Prior Year Appropriation Expenditures	-512,064	....	....	....	....	....
Total Deductions	**$16,281,567,690**	**$-33,013**	**$285,159,102**	....	....	**$11,679,243,163**
FUND BALANCE, JUNE 30, 1986	**$3,870,306,541**	....	**$518,252**	**$18,187**	**$322,807**	**$88,503,805**

Statement No. 17

TRUST AND AGENCY FUNDS—FEDERAL—Continued

Statement of Financial Condition

June 30, 1986

	Lake Tahoe Assistance Fund	Local Coastal Program Improvement Fund	Offshore Energy Assistance Fund	Public Health Federal Fund	Social Welfare Federal Fund	State Child Care Capital Outlay Fund	State Child Care Facilities Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$5,000,000	$10,500,000	$25,000,000	$4,637,526	....	$7,250,000	$36,500,000
Receivables	....	....	....	8,265,371	....	....	....
Due from Other Funds	....	....	....	28,995,280	....	....	....
Due from Other Governments	....	....	....	444,065	....	....	....
Prepaid Expenses	....	....	....	26,107	....	....	....
Fixed Assets	....	....	....	916,524	....	....	....
Total Assets	$5,000,000	$10,500,000	$25,000,000	$43,284,873	....	$7,250,000	$36,500,000
LIABILITIES							
Accounts Payable	....	....	....	$8,903,257	....	....	....
Due to Other Funds	....	....	....	19,085,846	....	....	....
Due to Other Governments	....	....	....	4,890,091	....	....	....
Total Liabilities	....	....	....	$32,879,194	....	....	....
RESERVES							
Reserve for Investment in Fixed Assets	....	....	....	$916,524	....	....	....
Total Reserve	....	....	....	$916,524	....	....	....
FUND BALANCE							
Unexpended Federal Receipts	$5,000,000	$10,500,000	$25,000,000	$9,489,155	....	$7,250,000	$36,500,000
Total Fund Balance	$5,000,000	$10,500,000	$25,000,000	$9,489,155	....	$7,250,000	$36,500,000
Total Liabilities, Reserves and Fund Balance	$5,000,000	$10,500,000	$25,000,000	$43,284,873	....	$7,250,000	$36,500,000

TRUST AND AGENCY FUNDS—FEDERAL—Continued

Statement of Operations

Fiscal Year Ended June 30, 1986

	Lake Tahoe Assistance Fund	Local Coastal Program Improvement Fund	Offshore Energy Assistance Fund	Public Health Federal Fund	Social Welfare Federal Fund	State Child Care Capital Outlay Fund	State Child Care Facilities Fund
FUND BALANCE, JUNE 30, 1985	....	....	....	$5,752,870	....	....	....
ADDITIONS							
Income from Investments	....	....	....	$19,618	....	....	....
Transfers from Federal Trust Fund	$5,000,000	$10,500,000	$25,000,000	175,621,843	$-552,036,351	$7,250,000	$36,500,000
Total Additions	$5,000,000	$10,500,000	$25,000,000	$175,641,461	$-552,036,351	$7,250,000	$36,500,000
DEDUCTIONS							
Expenditure of Receipts from Federal Government	....	....	....	$171,905,176	$-552,036,351	....	....
Total Deductions	....	....	....	$171,905,176	$-552,036,351	....	....
FUND BALANCE, JUNE 30, 1986	$5,000,000	$10,500,000	$25,000,000	$9,489,155	....	$7,250,000	$36,500,000

Statement No. 17

TRUST AND AGENCY FUNDS—FEDERAL—Continued

Statement of Financial Condition

June 30, 1986

	Unemployment Administration Fund	Unemployment Fund	United States Flood Control Receipts Fund	United States Forest Reserve Fund	United States Grazing Fees Fund	Vocational Education Federal Fund	Vocational Rehabilitation Federal Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$10,004,075	$17,847,833	....	....	....	....	$1,918,456
Amount on Deposit with U.S. Treasury	....	3,650,544,501	....	....	....	....	....
Receivables	542,618	51,480,245	....	....	....	....	....
Due from Other Funds	55,854,307	16,247,090	....	....	....	$115	8,144,041
Due from Other Governments	771,329	23,426,989	....	....	....	408	....
Prepaid Expenses	1,253,912	....	....	....	....	....	....
Fixed Assets	36,392,282	14,572,557	....	....	....	....	....
Total Assets	**$104,818,523**	**$3,774,119,215**	....	....	....	**$523**	**$10,062,497**
LIABILITIES							
Accounts Payable	$47,522,710	$2,054,760	....	....	....	....	....
Due to Other Funds	7,962,251	59,190,409	....	....	....	$408	$8,144,041
Due to Other Governments	....	1,526,926	....	....	....	115	....
Advance Collections	12,211,763	....	....	....	....	....	....
Other Liabilities	381,353	11,836,848	....	....	....	....	....
Total Liabilities	**$68,078,077**	**$74,608,943**	....	....	....	**$523**	**$8,144,041**
RESERVES							
Reserve for Investment in Fixed Assets	$36,392,282	$14,572,557	....	....	....	....	....
Total Reserves	**$36,392,282**	**$14,572,557**	....	....	....	....	....
FUND BALANCE							
Unexpended Federal Receipts	$348,164	$3,684,937,715	....	....	....	....	$1,918,456
Total Fund Balance	**$348,164**	**$3,684,937,715**	....	....	....	....	**$1,918,456**
Total Liabilities, Reserves and Fund Balance	**$104,818,523**	**$3,774,119,215**	....	....	....	**$523**	**$10,062,497**

TRUST AND AGENCY FUNDS—FEDERAL—Continued

Statement No. 18

Statement of Operations

Fiscal Year Ended June 30, 1986

	Unemployment Administration Fund	Unemployment Fund	United States Flood Control Receipts Fund	United States Forest Reserve Fund	United States Grazing Fees Fund	Vocational Education Federal Fund	Vocational Rehabilitation Federal Fund
FUND BALANCE, JUNE 30, 1985	**$150,060**	**$3,411,918,207**	....	....	....	....	**$1,362,000**
ADDITIONS							
Operating Income	$173,637	$1,969,135,716	....	....	....	$293	....
Income from Investments	....	351,735,804	....	....	....	....	....
Transfers from Federal Trust Fund	326,882,457	2,168,480,303	$312,016	$36,085,849	$139,318	−56,055	$90,380,205
Transfers from Other Funds	248,678	5,395,410	....	....	....	....	....
Prior Year Revenue Adjustments	36	22,069,953	....	....	....	....	....
Other Additions	....	120,061	....	....	....	....	....
Total Additions	**$327,304,808**	**$4,516,937,247**	**$312,016**	**$36,085,849**	**$139,318**	**$−55,762**	**$90,380,205**
DEDUCTIONS							
Expenditure of Receipts from Federal Government	$325,761,556	$2,125,474,951	$312,016	$36,085,849	$139,318	$−48,923	....
Transfers to Other Funds	....	2,120,300,000	....	....	....	−6,839	$89,823,749
Adjustments to Prior Year Appropriation Expenditures	1,345,148	−1,857,212	....	....	....	....	....
Total Deductions	**$327,106,704**	**$4,243,917,739**	**$312,016**	**$36,085,849**	**$139,318**	**$−55,762**	**$89,823,749**
FUND BALANCE, JUNE 30, 1986	**$348,164**	**$3,684,937,715**	....	....	....	....	**$1,918,456**

Statement No. 19

TRUST AND AGENCY FUNDS—OUTSIDE STATE TREASURY *

Statement of Financial Condition

June 30, 1986

	Total Funds Outside State Treasury	Agricultural Marketing Act Trusts	Departmental Trusts	Guaranty Deposits	Institutional Trusts	State Veterans' Home Post Fund
ASSETS						
Cash on Hand and in Agency Accounts	$35,775,423	$420,262	$8,048,613	$19,795,786	$7,431,209	$79,553
Investments	8,251,148	....	3,111,545	....	4,983,014	156,589
Receivables	3,289,444	....	2,543,050	....	702,453	43,941
Due from Other Funds	4,850,432	....	4,362,386	....	37,025	451,021
Prepaid Expenses	64,689	....	64,689	....	....	....
Student Loans Receivable	101,399,222	....	101,399,222	....	....	....
Fixed Assets	1,466,600	....	....	....	36,612	1,429,988
Securities and Other Property Held in Trust	5,565,588	....	4,559,923	....	1,005,665	....
Security Guaranty Deposits Held in Trust	7,943,254,957	....	....	7,943,254,957	....	....
Other Assets	198,679	....	....	....	....	198,679
Total Assets	**$8,104,116,182**	**$420,262**	**$124,089,428**	**$7,963,050,743**	**$14,195,978**	**$2,359,771**
LIABILITIES						
Accounts Payable	$1,524,715	....	$583,382	....	$674,842	$266,491
Due to Other Funds	1,274,896	....	986,510	....	42,015	246,371
Advance Collections	1,760,747	....	1,760,747	....	....	....
Advances from Other Funds	50,000	....	50,000	....	....	....
Other Liabilities	401,233	....	392,072	....	9,042	119
Total Liabilities	**$5,011,591**	....	**$3,772,711**	....	**$725,899**	**$512,981**
RESERVES						
Reserve for Investment in Fixed Assets	$1,466,600	....	....	....	$36,612	$1,429,988
Other Reserves	1,027,224	....	$982,264	....	25,759	19,201
Total Reserves	**$2,493,824**	....	**$982,264**	....	**$62,371**	**$1,449,189**
FUND BALANCE						
Guaranty Deposits (see note at bottom of next page)	$7,963,050,743	....	....	$7,963,050,743	....	....
Deposits	127,994,436	$420,262	$114,774,530	....	$12,402,043	$397,601
Securities and Other Property Held in Trust	5,565,588	....	4,559,923	....	1,005,665	....
Total Fund Balance	**$8,096,610,767**	**$420,262**	**$119,334,453**	**$7,963,050,743**	**$13,407,708**	**$397,601**
Total Liabilities, Reserves and Fund Balance	**$8,104,116,182**	**$420,262**	**$124,089,428**	**$7,963,050,743**	**$14,195,978**	**$2,359,771**

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* Money or property in the custody of a state agency not required to be deposited in the State Treasury

Statement No. 20

TRUST AND AGENCY FUNDS—OUTSIDE STATE TREASURY

Statement of Operations

Fiscal Year Ended June 30, 1986

	Total Funds Outside State Treasury	Agricultural Marketing Act Trusts	Departmental Trusts	Guaranty Deposits	Institutional Trusts	State Veterans' Home Post Fund
FUND BALANCE, JUNE 30, 1985	$8,528,323,711	....	$121,030,758	$8,395,428,982	$11,493,958	$370,013
ADDITIONS						
Operating Income	$29,917,241	$24,043,185	$439,927	....	$2,917,907	$2,516,222
Transfers from Other Funds	98,284,071	....	98,087,310	....	196,761	....
Securities Received or Purchased	2,077,670,439	....	862,792	$2,076,575,945	231,702	....
Receipts from Depositors	119,828,917	27,331,865	28,994,338	14,483,658	49,016,909	2,147
Other Additions	483,244	....	28,314	8,539	441,088	5,303
Total Additions	$2,326,183,912	$51,375,050	$128,412,681	$2,091,068,142	$52,804,367	$2,523,672
DEDUCTIONS						
Operating Expenditures	$29,201,317	$23,787,207	$519,110	....	$2,676,835	$2,218,165
Transfers to Other Funds	14,442,916	....	14,188,347	....	196,761	57,808
Securities Released or Sold	2,516,486,163	....	1,078,071	$2,515,394,350	13,742	....
Payments to and for Depositors	197,765,437	27,167,581	114,323,458	8,052,031	48,002,256	220,111
Other Deductions	1,023	....	....	....	1,023	....
Total Deductions	$2,757,896,856	$50,954,788	$130,108,986	$2,523,446,381	$50,890,617	$2,496,084
FUND BALANCE, JUNE 30, 1986	$8,096,610,767	$420,262	$119,334,453	$7,963,050,743	$13,407,708	$397,601

NOTE: Guaranty Deposits Are Held by Several Agencies as Follows:

State Board of Equalization	$102,121,899
State Treasurer (State Bank Deposits)	2,377,324,150
Private Investigators and Adjusters	70,000
Contractors State License Board	11,686,506
Board of Fabric Care	32,000
Structural Pest Control Board	568,050
Tax Preparers' Program	322,000
Franchise Tax Board	565,717
State Banking Department	63,288,335
Department of Housing and Community Development	335,411
Department of Corporations	6,577,906
Department of Insurance	5,249,646,628
Department of Savings and Loan	1,265,000
Department of Transportation	66,582,832
Department of Health Services	1,002,569
Department of Industrial Relations	81,661,740
Total	$7,963,050,743

GOVERNMENTAL COST FUNDS—SUMMARY STATEMENT OF REVENUES *
GOVERNMENTAL COST FUNDS—SUMMARY STATEMENT OF EXPENDITURES *
ALL—FUNDS—INVESTMENTS
ALL—FUNDS—INCOME FROM INVESTMENTS
BONDED DEBT—INTEREST AND REDEMPTION PAID *
BONDED DEBT—INTEREST AND REDEMPTION REQUIREMENTS *
BANK AND/OR SAVINGS AND LOAN ACCOUNTS OUTSIDE THE TREASURY SYSTEM

*Detail of the Governmental Cost Fund Revenues and Expenditures, and Bonded Debt, including Revenue Bonds are available in the Annual Report Supplement published under a separate cover

Statement No. 21

GOVERNMENTAL COST FUNDS

Summary Statement of Revenues

Fiscal Year Ended June 30, 1986

	General Fund	Other Governmental Cost Funds	Total
Major Taxes and Licenses			
Alcoholic Beverage Taxes and Fees			
Excise Tax on Beer and Wine	$29,892,183		$29,892,183
Excise Tax on Distilled Spirits	102,369,473		102,369,473
Bank and Corporation Tax	3,843,024,290		3,843,024,290
Cigarette Tax	181,252,305	$76,889,018	258,141,323
Estate Tax	207,021,193		207,021,193
Gift Tax	1,247,251		1,247,251
Horse Racing Revenues	111,932,519	19,658,683	131,591,202
Inheritance Tax	44,542,297	179	44,542,476
Insurance Tax	839,938,808		839,938,808
Motor Vehicle Fuel Tax			
Gasoline		1,061,672,354	1,061,672,354
Diesel		132,500,185	132,500,185
Motor Vehicle License ("In-Lieu") Fees		1,486,340,400	1,486,340,400
Motor Vehicle Registration and Other Fees		997,912,231	997,912,231
Personal Income Tax	11,410,900,573	2,138,684	11,413,039,257
Retail Sales and Use Tax	10,202,040,962	115,889,000	10,317,929,962
Trailer Coach License ("In-Lieu") Fees		31,042,158	31,042,158
Totals Major Taxes and Licenses	**$26,974,161,854**	**$3,924,042,892**	**$30,898,204,746**
Other Revenues			
Liquor License Fees	$30,765,599		$30,765,599
Private Car Tax	3,080,732		3,080,732
Off Highway Motor Vehicle License Fees ("In-Lieu") Tax		$800,177	800,177
Off Highway Motor Vehicle Registration and Other Fees		3,308,800	3,308,800
Personalized License Plates		24,970,357	24,970,357
Architecture Public Building Fees		19,955,596	19,955,596
County Costs—Mentally Ill Patients	25,051,469		25,051,469
Pay Patients Board Charges	33,067,492		33,067,492
Teacher Credential Fees		5,216,973	5,216,973
Receipts from Health Care Deposit Fund	395,874,335		395,874,335
Medicare Receipts from the Federal Government	12,383,434		12,383,434
Electrical Energy Tax		34,839,416	34,839,416
Emergency Telephone User's Surcharge		34,544,050	34,544,050

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Revenues

Fiscal Year Ended June 30, 1986

Statement No. 21

	General Fund	Other Governmental Cost Funds	Total
Other Revenues—Continued			
Interest Income			
Pooled Money Investments	$518,987,379	$1,751,630	$520,739,009
Surplus Money Investments	2,148,900	161,875,001	164,023,901
Condemnation Deposits Investments	1,176	5,843,006	5,844,182
Other	8,686,989	4,682,349	13,369,338
Oil, Gas, and Mineral Revenues			
Collected by State Lands Commission	17,080,922	403,820,855	420,901,777
Collected by Other State Agencies	1,535,513	2,906,736	4,442,249
Federal Lands	....	32,057,254	32,057,254
Penalties and Interest on Unemployment Contributions	....	30,271,541	30,271,541
Penalties on Traffic Violations and Criminal Convictions	....	89,618,065	89,618,065
Sales of State Property and Fixed Assets	2,924,047	875,305	3,799,352
State Beach and Park Service Fees	....	27,952,651	27,952,651
California Exposition and State Fair			
Pari Mutuel Wagering Fees	1,772,102	....	1,772,102
Parking Lot Revenues	651,959	....	651,959
Not Otherwise Classified	151,262,380	682,861,147	834,123,527
Totals Other Revenues	$1,205,274,428	$1,568,150,909	$2,773,425,337
Totals All Revenues	$28,179,436,282	$5,492,193,801	$33,671,630,083

Statement No. 22

GOVERNMENTAL COST FUNDS

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1986

	Classification by Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
LEGISLATIVE, JUDICIAL, AND EXECUTIVE						
Legislative						
Senate	$1,977,866	$46,196,307	$48,174,173	$48,174,173	....	....
Assembly	3,992,059	73,713,442	77,705,501	77,705,501	....	....
Legislative Joint Expenses	–1,575,468	1,624,062	48,594	48,594	....	....
Contributions to Legislators' Retirement Fund	763,081	....	763,081	763,081	....	....
Auditor General Office	7,801,840	179,755	7,981,595	7,981,595	....	....
Legislative Counsel Bureau	13,324,000	....	13,324,000	13,324,000	....	....
Total, Legislative	**$26,283,378**	**$121,713,566**	**$147,996,944**	**$147,996,944**	....	....
Judicial						
Supreme Court	$9,036,855	....	$9,036,855	$9,036,855	....	....
Judicial Council	15,174,077	$278,000	15,452,077	15,102,878	$131,199	$218,000
Commission on Judicial Performance	496,272	....	496,272	496,272	....	....
District Courts of Appeal						
First District Court of Appeal	$10,154,346	....	$10,154,346	$10,154,346	....	....
Second District Court of Appeal	14,413,618	....	14,413,618	14,413,618	....	....
Third District Court of Appeal	4,377,260	....	4,377,260	4,377,260	....	....
Fourth District Court of Appeal	8,969,562	....	8,969,562	8,969,562	....	....
Fifth District Court of Appeal	4,129,844	....	4,129,844	4,129,844	....	....
Sixth District Court of Appeal	2,793,742	....	2,793,742	2,793,742	....	....
Total District Courts of Appeal	**$44,838,372**	....	**$44,838,372**	**$44,838,372**	....	....
Contributions to Judges' Retirement Fund	$23,086,629	....	$23,086,629	$1,778,753	$21,307,876	....
Salaries of Superior Court Judges	48,603,971	....	48,603,971	....	48,603,971	....
State Block Grant for Superior Court Judgeships	11,280,000	....	11,280,000	....	11,280,000	....
National Center for State Courts	50,000	....	50,000	50,000	....	....
Total, Judicial	**$152,566,176**	**$278,000**	**$152,844,176**	**$71,303,130**	**$81,323,046**	**$218,000**

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1986

	Classification by Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Executive/Governor						
Governor's Office	$5,269,869	....	$5,269,869	$5,269,869	....	....
Secretary for State and Consumer Services	615,734	....	615,734	615,734	....	....
Secretary for Business, Transportation and Housing	370,668	$587,214	957,882	957,882	....	....
Secretary for Health and Welfare	1,251,000	....	1,251,000	1,251,000	....	....
Secretary for Resources	1,126,579	120,000	1,246,579	1,246,579	....	....
Secretary for Youth and Adult Correctional Agency	834,841	....	834,841	834,841	....	....
Office of California/Mexico Affairs	244,832	....	244,832	244,832	....	....
California State World Trade Commission	1,083,000	....	1,083,000	983,000	....	$100,000
Office of Planning and Research	3,659,698	....	3,659,698	3,659,698	....	....
Office of Emergency Services	9,635,207	2,598,409	12,233,616	9,299,694	$2,933,922	....
Total Executive/Governor	**$24,091,428**	**$3,305,623**	**$27,397,051**	**$24,363,129**	**$2,933,922**	**$100,000**
Executive/Constitutional Offices						
Office of the Lieutenant Governor	$1,382,238	....	$1,382,238	$1,382,238	....	....
Department of Justice	124,776,751	$24,458,967	149,235,718	148,978,280	....	$257,438
State Controller	53,363,396	4,034,562	57,397,958	56,110,870	$1,287,088	....
State Board of Equalization	86,112,941	6,128,457	92,241,398	92,128,941	....	112,457
Secretary of State	16,388,095	....	16,388,095	16,388,095	....	....
State Treasurer	4,140,796	153,804	4,294,600	4,294,600	....	....
California Debt Advisory Commission	....	694,117	694,117	694,117	....	....
California Debt Limit Allocation Committee	122,521	....	122,521	122,521	....	....
California Industrial Development Financing Advisory Commission	....	263,458	263,458	263,458	....	....
California Mortgage Bond Allocation Committee	....	14,313	14,313	14,313	....	....
California Health Facilities Financing Authority	....	10,000,000	10,000,000	....	10,000,000	....
Total Executive/Constitutional Offices	**$286,286,738**	**$45,747,678**	**$332,034,416**	**$320,377,433**	**$11,287,088**	**$369,895**
TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE	**$489,227,720**	**$171,044,867**	**$660,272,587**	**$564,040,636**	**$95,544,056**	**$687,895**

GOVERNMENTAL COST FUNDS—Continued
Summary Statement of Expenditures by Function and Character
Fiscal Year Ended June 30, 1986

	Classification by Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
STATE AND CONSUMER SERVICES						
Museum of Science and Industry	$8,634,073	......	$8,634,073	$8,634,073	......	......
Department of Consumer Affairs						
Board of Accountancy	......	$2,535,840	$2,535,840	$2,535,840	......	......
Board of Architectural Examiners	......	1,589,908	1,589,908	1,589,908	......	......
State Athletic Commission	$621,145	......	621,145	621,145	......	......
Bureau of Automotive Repair	......	31,874,522	31,874,522	31,874,522	......	......
State Board of Barber Examiners	......	633,776	633,776	633,776	......	......
Board of Behavioral Science Examiners	......	850,231	850,231	850,231	......	......
Cemetery Board	......	261,907	261,907	261,907	......	......
Bureau of Collection and Investigative Services						
Collection Agencies	......	$562,366	$562,366	$562,366	......	......
Private Investigators	......	2,278,676	2,278,676	2,278,676	......	......
Total Bureau of Collection and Investigative Services	......	**$2,841,042**	**$2,841,042**	**$2,841,042**	......	......
Contractors' State License Board	......	$18,800,109	$18,800,109	$18,800,109	......	......
Board of Cosmetology	......	2,955,594	2,955,594	2,955,594	......	......
Board of Dental Examiners						
Board of Dental Examiners—Dentistry	......	$2,127,812	$2,127,812	$2,127,812	......	......
Board of Dental Examiners—Dental Auxiliaries	......	587,888	587,888	587,888	......	......
Total Board of Dental Examiners	......	**$2,715,700**	**$2,715,700**	**$2,715,700**	......	......
Bureau of Electronic and Appliance Repair	......	$1,060,843	$1,060,843	$1,060,843	......	......
Bureau of Employment Agencies	......	592,727	592,727	592,727	......	......
Board of Fabric Care	......	827,116	827,116	827,116	......	......
Board of Funeral Directors and Embalmers	......	315,184	315,184	315,184	......	......
Board of Registration for Geologists and Geophysicists	......	196,714	196,714	196,714	......	......
State Board of Guide Dogs for the Blind	$23,043	......	23,043	23,043	......	......
Bureau of Home Furnishings	......	1,775,365	1,775,365	1,775,365	......	......
Board of Landscape Architects	......	262,808	262,808	262,808	......	......

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1986

	Classification by Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Medical Quality Assurance						
Board of Medical Quality Assurance	....	$13,372,964	$13,372,964	$13,372,964	....	....
Acupuncture Advisory Committee	....	340,298	340,298	340,298	....	....
Hearing Aid Dispensers' Examining Committee	....	152,362	152,362	152,362	....	....
Physical Therapy Examining Committee	....	306,529	306,529	306,529	....	....
Physician's Assistant Examining Committee	....	261,370	261,370	261,370	....	....
Podiatry Examining Committee	....	517,357	517,357	517,357	....	....
Psychology Examining Committee	....	829,895	829,895	829,895	....	....
Respiratory Care Examining Committee	....	570,483	570,483	570,483	....	....
Speech Pathology and Audiology Examining Committee	....	181,207	181,207	181,207	....	....
Total Medical Quality Assurance	....	**$16,532,465**	**$16,532,465**	**$16,532,465**	....	....
Board of Examiners of Nursing Home Administrators	....	$267,416	$267,416	$267,416	....	....
Board of Optometry	....	340,724	340,724	340,724	....	....
Board of Pharmacy	....	2,446,096	2,446,096	2,446,096	....	....
Polygraph Examiners Board	....	99,532	99,532	99,532	....	....
State Board of Registration for Professional Engineers	....	2,664,352	2,664,352	2,664,352	....	....
Board of Registered Nursing	....	4,899,335	4,899,335	4,899,335	....	....
Certified Shorthand Reporters' Board	....	437,209	437,209	437,209	....	....
Structural Pest Control Board	....	1,709,410	1,709,410	1,709,410	....	....
Tax Preparers' Program	....	339,842	339,842	339,842	....	....
Veterinary Medicine						
Board of Examiners for Veterinary Medicine	....	$599,890	$599,890	$599,890	....	....
Animal Health Technician Examining Committee	....	91,907	91,907	91,907	....	....
Total Veterinary Medicine	....	**$691,797**	**$691,797**	**$691,797**	....	....
Board of Vocational Nurse and Psychiatric Technician Examiners						
Vocational Nurse Account	....	$2,120,101	$2,120,101	$2,120,101	....	....
Psychiatric Technician Account	....	463,050	463,050	463,050	....	....
Total Board of Vocational Nurse and Psychiatric Examiners	....	**$2,583,151**	**$2,583,151**	**$2,583,151**	....	....

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1986

	Classification by Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Division of Consumer Services	$1,226,831	....	$1,226,831	$1,226,831	....	....
Consumer Advisory Council	95,322	....	95,322	95,322	....	....
Total Department of Consumer Affairs	**$1,966,341**	**$103,100,715**	**$105,067,056**	**$105,067,056**	....	....
Department of Fair Employment and Housing	$9,938,883	....	$9,938,883	$9,938,883	....	....
Fair Employment and Housing Commission	769,043	....	769,043	769,043	....	....
State Fire Marshal	4,128,756	$1,729,371	5,858,127	5,858,127	....	....
Franchise Tax Board	123,921,396	1,408,731	125,330,127	125,330,127	....	....
Department of General Services						
Department of General Services—Headquarters	$9,057,703	$70,747,128	$79,804,831	$28,953,338	$46,100,801	$4,750,692
Office of Local Assistance	....	370,986,374	370,986,374	....	370,986,374	....
State Allocation Board	....	1,160,894	1,160,894	290,971	....	869,923
Total Department of General Services	**$9,057,703**	**$442,894,396**	**$451,952,099**	**$29,244,309**	**$417,087,175**	**$5,620,615**
State Personnel Board	$21,692,020	....	$21,692,020	$21,692,020	....	....
Public Employees' Retirement System	64,000	....	64,000	64,000	....	....
State Teachers' Retirement System	19,347,500	....	19,347,500	19,347,500	....	....
Department of Veterans Affairs	3,482,333	$−10,813	3,471,520	2,471,520	$1,000,000	....
Veterans' Home of California	22,317,336	6,871,241	29,188,577	22,317,336	....	$6,871,241
Vietnam Veterans Memorial Commission	....	248,586	248,586	248,586	....	....
TOTAL STATE AND CONSUMER SERVICES	**$225,319,384**	**$556,242,227**	**$781,561,611**	**$350,982,580**	**$418,087,175**	**$12,491,856**

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1986

BUSINESS, TRANSPORTATION AND HOUSING

	Classification by Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Business and Housing						
Department of Alcoholic Beverage Control	$17,059,339	....	$17,059,339	$17,059,339	....	....
Alcoholic Beverage Control Appeals Board	....	$373,226	373,226	373,226	....	....
State Banking Department	....	8,706,395	8,706,395	8,706,395	....	....
Department of Corporations	8,411,598	....	8,411,598	8,411,598	....	....
Department of Commerce	17,144,926	....	17,144,926	17,144,926	....	....
Department of Housing and Community Development	24,103,798	4,004,506	28,108,304	9,720,994	$18,387,310	....
Department of Insurance	....	23,365,759	23,365,759	23,365,759	....	....
Department of Real Estate	....	20,008,785	20,008,785	20,008,785	....	....
Department of Savings and Loan	....	5,587,796	5,587,796	5,587,796	....	....
Total Business and Housing	**$66,719,661**	**$62,046,467**	**$128,766,128**	**$110,378,818**	**$18,387,310**	....
Transportation						
California Transportation Commission	....	$929,424	$929,424	$929,424	....	....
Special Transportation Program	....	70,745,739	70,745,739	....	$69,339,830	$1,405,909
Department of Transportation	....	1,169,609,092	1,169,609,092	907,792,715	89,341,624	172,474,753
Office of Traffic Safety	....	834,587	834,587	834,587	....	....
Department of the California Highway Patrol	....	433,770,730	433,770,730	431,446,524	....	2,324,206
Department of Motor Vehicles	$57,240	304,513,718	304,570,958	303,121,422	....	1,449,536
Total Transportation	**$57,240**	**$1,980,403,290**	**$1,980,460,530**	**$1,644,124,672**	**$158,681,454**	**$177,654,404**
TOTAL BUSINESS, TRANSPORATION AND HOUSING	**$66,776,901**	**$2,042,449,757**	**$2,109,226,658**	**$1,754,503,490**	**$177,068,764**	**$177,654,404**

Statement No. 22

GOVERNMENTAL COST FUNDS—Continued
Summary Statement of Expenditures by Function and Character
Fiscal Year Ended June 30, 1986

	Classification by Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
RESOURCES						
Special Resources Programs	$1,157,553	....	$1,157,553	$500,000	$657,553	....
California Tahoe Conservancy	525,984	$3,526,825	4,052,809	525,984	2,377,000	$1,149,825
California Business and Industrial Development Corporation	....	235,679	235,679	235,679	....	....
California Conservation Corps	33,224,926	5,503,261	38,728,187	38,146,858	....	581,329
Energy Resources Conservation and Development Commission	44,968	40,595,425	40,640,393	39,200,828	1,439,565	....
California Waste Management Board	3,890,214	93,745	3,983,959	3,983,959	....	....
State Air Resources Board	5,909,044	46,126,838	52,035,882	45,024,882	7,011,000	....
Humboldt Bay Fund	−35,497	....	−35,497	....	−35,497	....
Colorado River Board of California	218,151	8,908	227,059	227,059	....	....
Department of Conservation	13,790,034	3,598,603	17,388,637	17,388,051	586	....
Department of Forestry	220,386,449	5,920,449	226,306,898	223,926,512	....	2,380,386
State Lands Commission	16,745,726	230,222	16,975,948	16,895,726	....	80,222
Seismic Safety Commission	1,149,209	....	1,149,209	1,149,209	....	....
Department of Fish and Game	10,152,485	71,836,093	81,988,578	81,702,121	....	286,457
Wildlife Conservation Board	....	3,306,572	3,306,572	476,821	....	2,829,751
Department of Boating and Waterways	2,449,000	3,652,000	6,101,000	849,000	5,252,000	....
California Coastal Commission	5,883,274	329,336	6,212,610	5,947,993	264,617	....
State Coastal Conservancy	398,000	1,390,000	1,788,000	398,000	1,390,000	....
Department of Parks and Recreation	75,161,730	57,770,725	132,932,455	117,007,227	9,233,794	6,691,434
Santa Monica Mountains Conservancy	318,415	8,020,976	8,339,391	318,415	....	8,020,976
San Francisco Bay Conservation and Development Commission	1,258,911	....	1,258,911	1,258,911	....	....
Department of Water Resources	45,412,560	31,506,205	76,918,765	64,131,219	9,833,896	2,953,650
State Water Resources Control Board	28,389,119	1,313,233	29,702,352	29,702,352	....	....
TOTAL RESOURCES	**$466,430,255**	**$284,965,095**	**$751,395,350**	**$688,996,806**	**$37,424,514**	**$24,974,030**

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1986

	Classification by Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
HEALTH AND WELFARE						
Emergency Medical Services Authority	$1,463,151	....	$1,463,151	$709,319	$753,832	....
Office of Statewide Health Planning and Development	4,291,537	$11,240,622	15,532,159	12,384,747	3,147,412	....
Department of Aging	34,984,239	....	34,984,239	13,413,375	21,570,864	....
Commission on Aging	200,017	....	200,017	200,017	....	....
Department of Alcohol and Drug Programs	77,434,498	498,330	77,932,828	7,613,922	70,318,906	....
Governor's Advisory Committee, Child Development Programs	170,217	....	170,217	170,217	....	....
Department of Health Services	3,559,540,390	60,823,403	3,620,363,793	170,230,365	3,449,559,827	$573,601
California Medical Assistance Commission	769,162	....	769,162	769,162	....	....
Department of Developmental Services						
Department of Developmental Services—Headquarters	$342,088,472	$9,648,340	$351,736,812	$18,326,871	$326,745,675	$6,664,266
Agnews Developmental Center	61,299,954	50,221	61,350,175	....	61,344,164	6,011
Camarillo State Hospital	36,374,167	697,230	37,071,397	....	37,057,647	13,750
Fairview Developmental Center	58,249,756	908,431	59,158,187	....	58,494,213	663,974
Napa State Hospital and Developmental Center	11,966,385	820,274	12,786,659	....	12,443,884	342,775
Frank D. Lanterman Developmental Center	63,004,138	133,209	63,137,347	....	63,136,707	640
Porterville Developmental Center	63,361,623	795,648	64,157,271	....	63,749,028	408,243
Sonoma Developmental Center	72,871,976	677,050	73,549,026	....	72,929,679	619,347
Stockton Developmental Center	33,326,329	90,632	33,416,961	....	33,384,676	32,285
Total Department of Developmental Services	**$742,542,800**	**$13,821,035**	**$756,363,835**	**$18,326,871**	**$729,285,673**	**$8,751,291**
Department of Mental Health						
Department of Mental Health—Headquarters	$601,143,653	$974,600	$602,118,253	$ –24,647,036	$625,790,689	$974,600
Atascadero State Hospital	39,564,231	578,759	40,142,990	39,564,231	186,744	392,015
Metropolitan State Hospital	58,239,757	224,886	58,464,643	58,239,757	989	223,897
Patton State Hospital	50,997,241	475,225	51,472,466	50,997,241	93,833	381,392
Total Department of Mental Health	**$749,944,882**	**$2,253,470**	**$752,198,352**	**$124,154,193**	**$626,072,255**	**$1,971,904**
Employment Development Department	$37,942,740	$21,991,811	$59,934,551	$56,201,722	$3,732,829	....
Department of Rehabilitation	76,363,645	....	76,363,645	18,978,348	57,385,297	....
Department of Social Services	3,715,332,274	....	3,715,332,274	65,288,247	3,650,044,027	....
California Health Facilities Commission	....	1,723,305	1,723,305	1,723,305	....	....
TOTAL HEALTH AND WELFARE	**$9,000,979,552**	**$112,351,976**	**$9,113,331,528**	**$490,163,810**	**$8,611,870,922**	**$11,296,796**

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1986

	Classification by Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
YOUTH AND ADULT CORRECTIONAL AGENCY						
Department of Corrections						
Department of Corrections—Headquarters	$158,140,147	$10,045,630	$168,185,777	$87,138,129	$4,783,613	$76,264,035
Parole and Community Services Division	111,655,164		111,655,164	82,329,134	29,326,030	
California Correctional Center at Susanville	43,284,129		43,284,129	43,284,129		
California Correctional Institution at Tehachapi	51,698,451		51,698,451	51,698,451		
California Institution for Men	78,178,595		78,178,595	78,178,595		
California Institution for Women	30,297,058		30,297,058	30,297,058		
California Medical Facility	106,379,100		106,379,100	106,379,100		
California Men's Colony	75,661,198		75,661,198	75,661,198		
California Rehabilitation Center	54,367,305		54,367,305	54,367,305		
California State Prison—Amador County	43,943		43,943	43,943		
California State Prison—Kings County	50,443		50,443	50,443		
California State Prison—San Diego County	352,218		352,218	352,218		
Correctional Training Facilities	88,996,133		88,996,133	88,996,133		
Deuel Vocational Institution	46,251,800		46,251,800	46,251,800		
Folsom State Prison	51,867,055		51,867,055	51,867,055		
Northern California Women's Facility	123,518		123,518	123,518		
Richard A. McGee Training Center	11,111,706		11,111,706	11,111,706		
San Quentin State Prison	81,789,500	1,256,819	83,046,319	82,584,693		461,626
Sierra Conservation Center	47,671,861		47,671,861	47,671,861		
Total Department of Corrections	**$1,037,919,324**	**$11,302,449**	**$1,049,221,773**	**$938,386,469**	**$34,109,643**	**$76,725,661**
Prison Industry Authority	$12,095,883		$12,095,883	$12,095,883		
Board of Corrections	364,023	$10,312,527	10,676,550	1,666,376	$9,010,174	
Board of Prison Terms	7,166,789		7,166,789	7,166,789		
Youthful Offender Parole Board	2,691,176		2,691,176	2,691,176		

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1986

	Classification by Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Department of Youth Authority						
Department of Youth Authority—Headquarters	$122,008,138	$3,739,214	$125,747,352	$49,644,468	$72,363,670	$3,739,214
Northern Schools	35,772,180	....	35,772,180	35,772,180	....	....
Northern Camps	7,177,067	....	7,177,067	7,177,067	....	....
Southern Camps	4,890,920	....	4,890,920	4,890,920	....	....
Northern Reception Center—Clinic	12,510,238	....	12,510,238	12,510,238	....	....
Southern Reception Center—Clinic	13,172,093	....	13,172,093	13,172,093	....	....
El Paso de Robles School	14,744,738	....	14,744,738	14,744,738	....	....
Fred C. Nelles School	16,671,232	....	16,671,232	16,671,232	....	....
Preston School of Industry	19,552,033	....	19,552,033	19,552,033	....	....
Ventura School	17,509,600	....	17,509,600	17,509,600	....	....
California Youth Training School	34,429,194	....	34,429,194	34,429,194	....	....
El Centro Training Center	1,221,641	....	1,221,641	1,221,641	....	....
Silverlake Preparole Center	1,127,777	....	1,127,777	1,127,777	....	....
Total Department of Youth Authority	**$300,786,851**	**$3,739,214**	**$304,526,065**	**$228,423,181**	**$72,363,670**	**$3,739,214**
TOTAL YOUTH AND ADULT CORRECTIONAL AGENCY	**$1,361,024,046**	**$25,354,190**	**$1,386,378,236**	**$1,190,429,874**	**$115,483,487**	**$80,464,875**

EDUCATION

	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
K-12 Education:						
Department of Education						
Department of Education—Headquarters	$10,499,112,503	$40,453,884	$10,539,566,387	$46,877,265	$10,492,633,493	$55,629
Debt Service on State School Building Bonds	−88,381,592	....	−88,381,592	....	−88,381,592	....
California School for the Blind	4,202,049	....	4,202,049	4,202,049	....	....
Diagnostic School for Neurologically Handicapped Children—Northern California	2,625,281	....	2,625,281	2,625,281	....	....
Diagnostic School for Neurologically Handicapped Children—Central California	2,521,731	....	2,521,731	2,521,731	....	....
Diagnostic School for Neurologically Handicapped Children—Southern California	2,663,698	....	2,663,698	2,663,698	....	....
California School for the Deaf—Northern California	12,597,406	....	12,597,406	12,597,406	....	....
California School for the Deaf—Southern California	12,391,221	....	12,391,221	12,391,221	....	....
Total Department of Education	**$10,447,732,297**	**$40,453,884**	**$10,488,186,181**	**$83,878,651**	**$10,404,251,901**	**$55,629**
Contributions to Teachers' Retirement Fund	$399,713,000	....	$399,713,000	....	$399,713,000	....
California Advisory Council on Vocational Education	56,368	....	56,368	$56,368	....	....
School Facilities Aid Program	....	$9,900,000	9,900,000	....	9,900,000	....
Commission on Teacher Credentialing	....	6,758,135	6,758,135	6,758,135	....	....
Total K-12 Education	**$10,847,501,665**	**$57,112,019**	**$10,904,613,684**	**$90,693,154**	**$10,813,864,901**	**$55,629**

Statement No. 22

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1986

	Classification by Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Higher Education						
California Postsecondary Education Commission	$3,127,416	....	$3,127,416	$3,127,416	....	....
Commission for Review of the Master Plan for Higher Education	533,256	....	533,256	533,256	....	....
University of California	1,648,341,000	$97,864,047	1,746,205,047	1,662,036,062	....	$84,168,985
Hastings College of the Law	10,774,974	....	10,774,974	10,774,974	....	....
California State University and Colleges						
Trustees of the Calif. State University—Unallocated	....	$ –336	$ –336	$ –336	....	....
Trustees of the Calif. State University—Fiscal Management	$12,624,877	14,944,281	27,569,158	14,537,857	....	$13,031,301
Trustees of the Calif. State University—Administration	34,666,179	299,586	34,965,765	34,960,181	....	5,584
California State College, Bakersfield	21,065,012	259,341	21,324,353	21,194,489	....	129,864
California State University, San Bernardino	27,740,123	212,211	27,952,334	27,844,640	....	107,694
California State University, Stanislaus	22,022,625	235,273	22,257,898	22,059,459	....	198,439
Caifornia State University, Chico	66,635,328	1,028,342	67,663,670	66,986,624	....	677,046
California State University, Dominguez Hills	32,135,265	57,450	32,192,715	32,163,026	....	29,689
California State University, Fresno	74,804,245	775,174	75,579,419	75,164,062	....	415,357
California State University, Fullerton	71,256,234	1,393,785	72,650,019	71,687,747	....	962,272
California State University, Hayward	51,914,102	288,407	52,202,509	51,946,846	....	255,663
Humboldt State University	41,084,181	453,308	41,537,489	41,301,475	....	236,014
California State University, Long Beach	97,278,627	2,153,748	99,432,375	98,457,091	....	975,284
California State University, Los Angeles	75,598,389	906,104	76,504,493	75,649,553	....	854,940
California State University, Northridge	86,324,834	497,334	86,822,168	86,345,246	....	476,922
California State Polytechnic University, Pomona	70,144,986	634,141	70,779,127	70,273,814	....	505,313
California State University, Sacramento	79,547,564	1,629,165	81,176,729	80,148,901	....	1,027,828
San Diego State University	114,259,069	2,316,729	116,575,798	115,645,357	....	930,441
San Francisco State University	81,179,333	989,475	82,168,808	81,363,857	....	804,951
San Jose State University	87,181,152	1,356,127	88,537,279	87,290,849	....	1,246,430
California Polytechnic State University, San Luis Obispo	82,125,842	3,250,021	85,375,863	82,744,154	....	2,631,709
Sonoma State University	29,110,480	282,919	29,393,399	29,156,656	....	236,743
Total California State University and Colleges	**$1,258,698,447**	**$33,962,585**	**$1,292,661,032**	**$1,266,921,548**	....	**$25,739,484**
California Maritime Academy	$5,392,340	$136,159	$5,528,499	$5,392,340	....	$136,159
Board of Governors of the California Community Colleges	1,165,075,353	53,259,605	1,218,334,958	7,395,246	$1,193,147,714	17,791,998
Student Aid Commission	105,781,235	....	105,781,235	5,707,532	100,073,703	....
Total Higher Education	**$4,197,724,021**	**$185,222,396**	**$4,382,946,417**	**$2,961,888,374**	**$1,293,221,417**	**$127,836,626**
TOTAL EDUCATION	**$15,045,225,686**	**$242,334,415**	**$15,287,560,101**	**$3,052,581,528**	**$12,107,086,318**	**$127,892,255**

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1986

OTHER GOVERNMENTAL UNITS

	Classification by Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Civil/Criminal Justice						
Office of Criminal Justice Planning	$24,261,143	$12,079,132	$36,340,275	$5,381,468	$30,958,807	....
Commission on Peace Officer Standards and Training	....	40,451,177	40,451,177	7,632,177	32,819,000	....
State Public Defender	5,539,943	....	5,539,943	5,539,943	....	....
Assistance to Counties for Defense of Indigents	4,986,526	....	4,986,526	....	4,986,526	....
Payment to Counties for Costs of Homicide Trials	914,372	....	914,372	....	914,372	....
Administration and Payment of Tort Liability Claims	2,920,944	435,838	3,356,782	3,356,782	....	....
Total Civil/Criminal Justice	**$38,622,928**	**$52,966,147**	**$91,589,075**	**$21,910,370**	**$69,678,705**	....
Commerce						
Commission for Economic Development	$539,742	....	$539,742	$539,742	....	....
Cultural Development						
California Bicentennial Commission	$−775	....	$−775	$−775	....	....
California Arts Council	11,748,564	....	11,748,564	2,427,834	$9,320,730	....
Native American Heritage Commission	227,665	....	227,665	227,665	....	....
Total Cultural Development	**$11,975,454**	....	**$11,975,454**	**$2,654,724**	**$9,320,730**	....
Labor						
Agricultural Labor Relations Board	$7,877,483	....	$7,877,483	$7,877,483	....	....
Public Employment Relations Board	5,510,723	....	5,510,723	5,510,723	....	....
Department of Industrial Relations	97,781,118	$6,959,418	104,740,536	104,740,536	....	....
Department of Personnel Administration	5,250,401	....	5,250,401	5,250,401	....	....
Workers Compensation Benefits						
Workers Compensation Benefits for Subsequent Injuries	$3,596,956	$1,701,203	$5,298,159	$5,298,159	....	....
Disaster Service Workers	233,870	....	233,870	....	$233,870	....
Total Workers Compensation Benefits	**$3,830,826**	**$1,701,203**	**$5,532,029**	**$5,298,159**	**$233,870**	....
Total Labor	**$120,250,551**	**$8,660,621**	**$128,911,172**	**$128,677,302**	**$233,870**	....

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1986

	Classification by Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Regulatory						
Board of Chiropractic Examiners	....	$751,970	$751,970	$751,970	....	....
Board of Osteopathic Examiners	....	378,676	378,676	378,676	....	....
Board of Pilot Commissioners for Bays of S.F., San Pablo & Suisun	....	113,984	113,984	113,984	....	....
California Auctioneer Commission	....	169,192	169,192	169,192	....	....
California Horse Racing Board	....	1,702,620	1,702,620	1,702,620	....	....
California Exposition and State Fair	$9,417,663	1,887	9,419,550	9,419,550	....	....
Department of Food and Agriculture	72,098,648	80,877,062	152,975,710	106,624,593	$37,031,920	$9,319,197
Fair Political Practices Commission	3,142,558	....	3,142,558	3,142,558	....	....
Public Utilities Commission	....	55,716,843	55,716,843	55,716,843	....	....
Total Regulatory	**$84,658,869**	**$139,712,234**	**$224,371,103**	**$178,019,986**	**$37,031,920**	**$9,319,197**
General Administration						
State Board of Control	$5,442,270	$48,092,978	$53,535,248	$53,535,248	....	....
Commission on State Finance	690,883	....	690,883	690,883	....	....
Commission on State Government Organization and Economy	576,078	....	576,078	576,078	....	....
Membership for Council of the State Governments	489,900	....	489,900	489,900	....	....
Commission on the Status of Women	1,776,134	....	1,776,134	1,776,134	....	....
California Law Revision Commission	547,841	....	547,841	547,841	....	....
Commission on Uniform State Laws	95,000	....	95,000	95,000	....	....
Department of Finance	38,365,843	....	38,365,843	23,191,160	$15,174,683	....
Commission on State Mandates	458,877	....	458,877	458,877	....	....
Office of Administrative Law	2,504,679	....	2,504,679	2,504,679	....	....
Department of Economic Opportunity	78,113	....	78,113	78,113	....	....
Military Department	19,241,032	1,136,591	20,377,623	19,241,032	....	$1,136,591
Total General Administration	**$70,266,650**	**$49,229,569**	**$119,496,219**	**$103,184,945**	**$15,174,683**	**$1,136,591**
TOTAL OTHER GOVERNMENTAL UNITS	**$326,314,194**	**$250,568,571**	**$576,882,765**	**$434,987,069**	**$131,439,908**	**$10,455,788**

Statement No. 22

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1986

	Classification by Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
OTHER GOVERNMENTAL SERVICES						
Tax Relief						
General Tax Relief	$918,059,478	.....	$918,059,478	.....	$918,059,478	.....
Revenue Distribution						
Shared Revenues						
Apportionment of Off-Highway License Fees	.....	$782,382	$782,382	.....	$782,382	.....
Apportionment of Motor Vehicle License Fees	.....	1,445,547,515	1,445,547,515	.....	1,445,547,515	.....
Apportionment of Cigarette Tax	.....	80,879,425	80,879,425	.....	80,879,425	.....
Apportionment of Tideland Revenues	$472,182	.....	472,182	.....	472,182	.....
Apportionment of Motor Vehicle Fuel Tax (HUT)	.....	571,988,140	571,988,140	$12,345,086	559,643,054	.....
Total Shared Revenues	**$472,182**	**$2,099,197,462**	**$2,099,669,644**	**$12,345,086**	**$2,087,324,558**	.....
Total Revenue Distribution	**$472,182**	**$2,099,197,462**	**$2,099,669,644**	**$12,345,086**	**$2,087,324,558**	.....
Debt Service						
Bond Interest and Redemption	$443,884,724	.....	$443,884,724	$443,884,724	.....	.....
Unclassified						
Health Benefits for Annuitants	$107,948,513	.....	$107,948,513	$107,948,513	.....	.....
Construction Repair of Local Streets and Roads	125,000,000	.....	125,000,000	.....	$125,000,000	.....
State Mandated Local Programs	204,494,816	$320,000	204,814,816	.....	204,814,816	.....
Miscellaneous	139,322,912	55,711,175	195,034,087	145,120,347	49,913,740	.....
Total Unclassified	**$576,766,241**	**$56,031,175**	**$632,797,416**	**$253,068,860**	**$379,728,556**	.....
Unallocated						
Payment of Specified Attorney Fees	$365,760	$47,323	$413,083	$413,083	.....	.....
Savings						
General Fund Credits from Special Funds	$ – 90,259,861	$18,417	$ – 90,241,444	$ – 90,241,444	.....	.....
General Fund Credits from Federal Funds	– 18,931,166	.....	– 18,931,166	– 18,931,166	.....	.....
Total Savings	**$ – 109,191,027**	**$18,417**	**$ – 109,172,610**	**$ – 109,172,610**	.....	.....
TOTAL OTHER GOVERNMENTAL SERVICES	**$1,830,357,358**	**$2,155,294,377**	**$3,985,651,735**	**$600,539,143**	**$3,385,112,592**	.....
TOTAL GOVERNMENTAL COST EXPENDITURES	**$28,811,655,096**	**$5,840,605,475**	**$34,652,260,571**	**$9,127,224,936**	**$25,079,117,736**	**$445,917,899**

Statement No. 23

ALL FUNDS
INVESTMENTS

June 30, 1986

	Total	United States Securities	State and Municipal Bonds	Public Utilities Securities	Equipment Trust Securities	Industrial Bonds	Canadian Bonds	Commercial and Other*
Fund Related Investments								
California Housing Finance Fund	$795,639,915	$795,275,863	....	....	....	....	....	$364,052
California National Guard Members Farm and Home Building Fund of 1978	2,267,223	2,267,223	....	....	....	....	....	....
Compensation Insurance Fund	1,784,587,243	306,836,689	$253,725,466	$327,656,618	....	$713,869,677	....	182,518,793
Deferred Compensation Plan Fund	603,897,991	....	....	....	....	....	....	603,897,991
First-Time Home Buyers Fund	13,740,663	....	....	....	....	....	....	13,740,663
Judges' Retirement Fund	2,365,274	....	....	....	....	....	....	2,365,274
Legislators' Retirement Fund	47,994,614	22,704,702	....	5,838,587	$477,384	1,477,044	....	17,496,897
Pollution Control Financing Authority Fund	2,055,736	2,055,736	....	....	....	....	....	....
Public Employees' Contingency Reserve Fund	5,176,422	....	....	....	....	....	....	5,176,422
Public Employees' Retirement Fund	30,281,498,288	10,093,568,208	1,382,743	2,406,421,637	....	2,445,881,839	$353,077,243	14,981,166,618
State Lottery Fund	44,481,565	....	....	....	....	....	....	44,481,565
Teachers' Retirement Fund	16,218,811,109	3,449,594,288	....	1,082,132,833	77,464,258	1,777,178,892	261,493,078	9,570,947,760
Teachers' Tax-Shelter Annuity Fund	15,540,389	2,222,482	....	....	....	....	....	13,317,907
Unclaimed Property Fund	335,000	335,000	....	....	....	....	....	....
Veterans Debenture Revenue Fund	33,926,373	33,926,373	....	....	....	....	....	....
Volunteer Firefighters Length of Service Award Fund	368,379	227,283	....	....	....	....	....	141,096
Total Fund Related Investments	**$49,852,686,184**	**$14,709,013,847**	**$255,108,209**	**$3,822,029,675**	**$77,941,642**	**$4,938,407,452**	**$614,570,321**	**$25,435,615,038**
Non-Fund Related Investments								
Pooled Money Investments	$16,629,471,266	$4,758,809,000	....	....	....	....	....	$11,870,662,266
California Toll Bridge Authority Funds Invested by Fiscal Agents	3,471,258	3,471,258	....	....	....	....	....	....
Department Trusts	3,111,545	3,111,545	....	....	....	....	....	....
Institutional Trusts	4,983,014	4,983,014	....	....	....	....	....	....
State Veterans' Home Post Fund	156,589	156,589	....	....	....	....	....	....
Total Non-Fund Related Investments	**$16,641,193,672**	**$4,770,531,406**	....	....	....	....	....	**$11,870,662,266**
Total Investments	**$66,493,879,856**	**$19,479,545,253**	**$255,108,209**	**$3,822,029,675**	**$77,941,642**	**$4,938,407,452**	**$614,570,321**	**$37,306,277,304**

* This includes investments in interest-bearing time-deposits, F.H.A., V.A., and other mortgages, parking lots, common stocks, and commercial papers.

Statement No. 24

ALL FUNDS
INCOME FROM INVESTMENTS AND LOANS

Fiscal Year Ended June 30, 1986

	Total	From Direct Investment	From** Surplus Money Investment Fund	From* Condemnation Deposits Fund	From Pooled Money Investments	From Other Loans and Investments
Governmental Cost Funds						
General Fund	$529,824,443	....	$2,148,900	$1,176	$518,987,379	$8,686,988
Fish and Game Preservation Fund	1,751,630	....	....	....	1,751,630	....
Transportation Funds	102,501,938	....	95,811,844	5,797,924	....	892,170
Other Governmental Cost Funds	71,056,406	....	67,221,145	45,083	....	3,790,178
Total Governmental Cost Funds	**$705,134,417**	....	**$165,181,889**	**$5,844,183**	**$520,739,009**	**$13,369,336**
Nongovernmental Cost Funds						
California Toll Bridge Authority Funds	$15,277,245	$767,167	$14,510,078	....	....	....
Compensation Insurance Fund	208,651,011	202,401,303	6,249,708	....	....	....
Retirement Funds	5,785,348,521	5,673,720,934	111,627,587	....	....	....
Unemployment Compensation Disability Fund	9,507,035	....	9,507,035	....	....	....
Surplus Money Investment Fund	593,008,826	....	....	....	$593,008,826	....
Condemnation Deposits Fund Distributed to Local Agencies	2,012,593	....	....	$2,012,593	....	....
Water Resources Development Funds	61,728,609	26,920,989	34,768,885	38,735	....	....
Local Agency Investment Fund	288,250,505	....	....	....	288,250,505	....
Other Nongovernmental Cost Funds	623,348,126	292,553,707	247,922,270	27,110	....	$82,845,039
Total Nongovernmental Cost Funds	**$7,587,132,471**	**$6,196,364,100**	**$424,585,563**	**$2,078,438**	**$881,259,331**	**$82,845,039**
Interest Credited to Unemployment Fund						
Deposited in U.S. Treasury	$351,735,804	....	....	....	....	$351,735,804
Total Income from Investments and Loans	**$8,644,002,692**	**$6,196,364,100**	**$589,767,452**	**$7,922,621**	**$1,401,998,340**	**$447,950,179**

* The source of interest earnings distributed by the Condemnation Deposits Fund is the interest distribution of the Surplus Money Investment Fund.

** The source of interest earnings distributed by the Surplus Money Investment Fund is the interest distribution from Pooled Money Investments.

Statement No. 25

GENERAL OBLIGATION BONDS INTEREST AND REDEMPTION

June 30, 1986

	Outstanding June 30, 1985	Issued	Interest	Redemption	Outstanding June 30, 1986	Bonds Authorized and Unissued
Beach, Park, Recreation and Historical Facilities	$198,170,000	....	$11,396,670	$21,355,000	$176,815,000	....
California Park and Recreational Facilities	25,000,000	$70,000,000	3,091,875	1,250,000	93,750,000	$275,000,000
Clean Water	273,250,000	25,000,000	17,060,488	24,500,000	273,750,000	330,000,000
Clean Water and Water Conservation	241,570,000	50,000,000	20,413,008	18,180,000	273,390,000	45,000,000
Community College Construction Program	79,250,000	....	4,167,625	8,000,000	71,250,000	....
Community Parklands Act of 1986	....	....	....	....	....	100,000,000
County Correctional Facility Capital Expenditure	....	....	....	....	....	495,000,000
County Jail Capital Expenditure	173,325,000	....	14,951,713	9,175,000	164,150,000	355,000,000
State Construction Program	230,300,000	....	7,391,850	37,250,000	193,050,000	....
Fish and Wildlife Habitat Enhancement	20,000,000	10,000,000	2,170,500	1,000,000	29,000,000	55,000,000
Hazardous Substance Cleanup****	....	50,000,000	1,958,000	....	50,000,000	50,000,000
Health Science Facilities Construction Program	89,585,000	....	4,534,078	7,795,000	81,790,000	....
First-Time Home Buyer*	15,000,000	....	1,371,453	....	15,000,000	185,000,000
State Higher Education Construction Program	71,145,000	....	2,818,568	11,195,000	59,950,000	....
Junior College Construction Program	20,100,000	....	903,600	3,400,000	16,700,000	....
Lake Tahoe Acquisitions Bond Act	10,000,000	20,000,000	886,000	500,000	29,500,000	55,000,000
New Prison Construction	435,000,000	345,000,000	38,071,250	25,000,000	755,000,000	....
Recreation and Fish and Wildlife Enhancement	27,000,000	....	1,323,938	3,000,000	24,000,000	....
Safe Drinking Water	150,485,000	20,000,000	12,279,940	6,795,000	163,690,000	70,000,000
Senior Center	....	50,000,000	199,250	....	50,000,000	....
State School Building Lease-Purchase	365,235,000	205,000,000	35,037,460	25,165,000	545,070,000	350,000,000
State Parklands	161,575,000	50,000,000	15,215,065	13,450,000	198,125,000	45,000,000
State, Urban, and Coastal Park	183,990,000	5,000,000	13,256,468	14,175,000	174,815,000	25,000,000
Water Conservation and Water Quality Bond Law of 1986	....	....	....	....	....	150,000,000
Total, General Fund Bonded Debt	**$2,769,980,000**	**$900,000,000**	**$208,498,799**	**$231,185,000**	**$3,438,795,000**	**$2,585,000,000**
Add:						
Self-liquidating bonds						
San Francisco Harbor Improvement**	$16,662,000	....	$561,098	$1,867,000	$14,795,000	....
State School Building Aid***	578,090,000	....	24,937,660	83,370,000	494,720,000	$40,000,000
Small Craft Harbor Development	550,000	....	10,350	350,000	200,000	....
Veterans Farm and Home Building	2,802,175,000	$340,000,000	228,310,602	156,170,000	2,986,005,000	850,000,000
State-Water Facilities	1,412,640,000	....	62,347,808	23,430,000	1,389,210,000	180,000,000
Total, Self-Liquidating Bonds	**$4,810,117,000**	**$340,000,000**	**$316,167,518**	**$265,187,000**	**$4,884,930,000**	**$1,070,000,000**
Total, Bonded Debt	**$7,580,097,000**	**$1,240,000,000**	**$524,666,317**	**$496,372,000**	**$8,323,725,000**	**$3,655,000,000**

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* This bond is considered non self-liquidating for the first six years, after which it will become partially self-liquidating. The California Housing Finance Authority will provide below-market interest rate housing mortgage loans for the first six years to first-time home buyers in California under the Cal-First Time Home Buyers Act. At the beginning of the seventh year, the borrowers will commence payments that will gradually increase on an annual basis to equal payments at the first mortgage note rate during the sixth year.

** On February 7, 1969 the City and County of San Francisco assumed the liability for the outstanding Harbor Improvement Bonds. However, they remain the legal obligation of the State.

*** Partially self-liquidating.

**** Even though these bonds are classified as non self-liquidating, there are six potential funding sources to reimburse the General Fund for the principal and interest payments. These sources were sufficient to reimburse, in full, the General Fund during the 1985–86 fiscal year.

ANNUAL REDEMPTION AND INTEREST REQUIREMENT AS OF JULY 1, 1986

Statement No. 26

Fiscal Years Ending June 30	Total	Non self-liquidating					
		Beach, Park, Recreational and Historical Facilities	California Park and Recreational Facilities	Clean Water	Clean Water and Water Conservation	Community College Construction	State Construction Program
1987	$1,095,144,817	$30,212,108	$12,114,375	$42,359,613	$42,976,658	$11,746,500	$43,880,950
1988	1,028,250,172	25,894,614	11,591,875	40,578,925	40,861,795	11,317,750	41,220,300
1989	977,603,776	24,820,583	11,091,250	39,019,175	37,212,670	10,883,625	35,468,225
1990	926,658,436	23,618,520	10,610,938	37,445,950	35,008,720	10,443,500	32,403,400
1991	889,551,694	22,677,432	10,287,500	35,897,250	33,589,170	10,000,750	29,059,600
1992	833,718,928	20,282,957	9,976,188	33,880,750	32,196,170	9,553,125	19,533,700
1993	770,983,089	18,377,370	9,653,000	27,374,250	29,885,545	9,112,500	7,036,650
1994	735,982,271	16,346,245	9,319,250	26,139,813	28,518,545	7,937,500	4,408,500
1995	702,695,410	15,588,320	8,978,625	24,927,725	27,118,445	6,331,250	....
1996	660,983,445	13,606,720	8,628,875	18,765,375	25,693,670	1,100,000	....
1997	625,610,524	10,480,220	8,269,750	17,779,250	24,244,920	1,050,000	....
1998	573,698,888	7,668,095	7,904,562	12,664,250	19,554,670	....	....
1999	526,363,396	5,873,095	7,531,250	9,572,187	16,493,170	....	....
2000	494,589,095	3,059,945	7,146,875	5,377,500	14,896,270	....	....
2001	457,291,677	1,353,335	6,752,500	1,775,000	12,256,185	....	....
2002	434,845,509	751,415	6,364,375	1,659,375	11,483,565	....	....
2003	409,945,786	694,247	5,982,500	1,553,125	10,746,535	....	....
2004	365,760,092	517,770	5,599,375	1,446,875	7,318,220	....	....
2005	330,602,606	....	5,215,625	1,340,625	5,531,250	....	....
2006	260,360,730	....	3,671,250	1,268,750	2,625,000	....	....
2007	190,340,434	....	....	....	....	....	....
2008	181,865,615	....	....	....	....	....	....
2009	174,047,090	....	....	....	....	....	....
2010	142,938,966	....	....	....	....	....	....
2011	103,328,487	....	....	....	....	....	....
2012	77,404,971	....	....	....	....	....	....
2013	74,319,921	....	....	....	....	....	....
2014	73,449,800	....	....	....	....	....	....
2015	66,839,550	....	....	....	....	....	....
2016	57,528,725	....	....	....	....	....	....
2017	52,281,725	....	....	....	....	....	....
2018	37,907,975	....	....	....	....	....	....
2019	28,275,050	....	....	....	....	....	....
2020	18,681,325	....	....	....	....	....	....
2021	9,017,525	....	....	....	....	....	....
2022	1,894,500	....	....	....	....	....	....
TOTAL	**$14,390,762,000**	**$241,822,991**	**$166,689,938**	**$380,825,763**	**$458,211,173**	**$89,476,500**	**$213,011,325**
Percent of Total Requirements	100.0%	1.68%	1.16%	2.65%	3.19%	0.62%	1.48%
Total Interest Payments	**$6,067,037,000**	**$65,007,991**	**$72,939,938**	**$107,075,763**	**$184,821,173**	**$18,226,500**	**$19,961,325**
Total Redemptions	**$8,323,725,000**	**$176,815,000**	**$93,750,000**	**$273,750,000**	**$273,390,000**	**$71,250,000**	**$193,050,000**

Fiscal Years Ending June 30	Non self-liquidating						
	County Jail Capital Expenditure	First Time Home Buyer*	Fish and Wildlife Habitat Enhancement	Hazardous Substance Cleanup**	Health Science Facilities Construction	State Higher Education Construction Program	Junior College Construction
1987	$23,117,463	$1,371,453	$3,943,375	$6,278,500	$11,950,328	$10,265,150	$4,136,700
1988	22,132,663	1,371,453	3,803,500	6,003,500	11,565,783	9,930,800	3,967,975
1989	21,238,287	1,376,271	3,681,250	5,731,500	11,179,861	9,790,250	3,798,250
1990	20,124,100	1,375,903	3,580,000	5,511,500	10,791,942	9,834,700	2,741,875
1991	19,508,475	1,375,521	3,472,250	5,349,750	10,395,648	9,469,150	2,620,625
1992	18,863,475	1,375,128	3,359,750	5,194,250	9,997,603	7,832,400	1,530,000
1993	18,194,100	1,374,721	3,244,250	5,032,500	9,596,615	7,522,800	....
1994	17,505,350	1,374,303	3,125,750	4,864,375	8,444,105	4,884,000	....
1995	16,797,850	1,373,871	3,004,250	4,690,000	8,092,720	....	....
1996	16,072,850	1,373,427	2,879,750	4,511,000	5,741,335	....	....
1997	15,311,600	3,072,877	2,752,250	4,327,750	5,479,950	....	....
1998	14,536,600	6,242,540	2,621,750	4,140,500	3,212,475	....	....
1999	13,635,350	6,876,057	2,489,250	3,949,625	....	....	....
2000	12,405,350	1,522,294	2,350,500	3,751,000	....	....	....
2001	11,638,250	....	2,207,000	3,546,000	....	....	....
2002	10,883,250	....	2,062,500	3,342,750	....	....	....
2003	10,132,000	....	1,921,250	3,141,250	....	....	....
2004	9,449,500	....	1,783,750	2,938,750	....	....	....
2005	7,912,500	....	1,646,250	2,736,250	....	....	....
2006	....	....	515,625	2,567,500	....	....	....
2007	....	....	....	....	....	....	....
2008	....	....	....	....	....	....	....
2009	....	....	....	....	....	....	....
2010	....	....	....	....	....	....	....
2011	....	....	....	....	....	....	....
2012	....	....	....	....	....	....	....
2013	....	....	....	....	....	....	....
2014	....	....	....	....	....	....	....
2015	....	....	....	....	....	....	....
2016	....	....	....	....	....	....	....
2017	....	....	....	....	....	....	....
2018	....	....	....	....	....	....	....
2019	....	....	....	....	....	....	....
2020	....	....	....	....	....	....	....
2021	....	....	....	....	....	....	....
2022	....	....	....	....	....	....	....
TOTAL	$299,459,013	$31,455,819	$54,444,250	$87,608,250	$106,448,365	$69,529,250	$18,795,425
Percent of Total Requirements	2.08%	0.22%	0.38%	0.61%	0.74%	0.48%	0.13%
Total Interest Payments	$135,309,013	$16,455,819	$25,444,250	$37,608,250	$24,658,365	$9,579,250	$2,095,425
Total Redemptions	$164,150,000	$15,000,000	$29,000,000	50,000,000	$81,790,000	$59,950,000	$16,700,000

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* This bond is considered non self-liquidating for the first six years, after which it will become partially self-liquidating. The California Housing Finance Authority will provide below-market interest rate housing mortgage loans for the first six years to first-time home buyers in California under the Cal-First Time Home Buyers Act. At the beginning of the seventh year, the borrowers will commence payments that will gradually increase on an annual basis to equal payments at the first mortgage note rate during the sixth year.

** Even though these bonds are classified as non self-liquidating, there are six potential funding sources to reimburse the General Fund for the principal and interest payments. These sources were sufficient to reimburse, in full, the General Fund during the 1985–86 fiscal year.

ANNUAL REDEMPTION AND INTEREST REQUIREMENT AS OF JULY 1, 1986—Continued

Statement No. 26

Fiscal Years Ending June 30	Non self-liquidating						
	Lake Tahoe Acquisitions	New Prison Construction	State Parkland	Recreation and Fish and Wildlife Enhancement	Safe Drinking Water	School Building Lease Purchase	Senior Center
1987	$3,781,000	$101,920,750	$32,811,577	$4,171,937	$21,337,490	$79,422,698	$6,153,188
1988	3,616,000	97,580,750	31,109,256	4,018,312	20,468,477	76,501,354	5,890,750
1989	3,459,500	91,048,250	28,340,980	3,862,813	19,297,852	71,695,545	5,628,625
1990	3,314,500	87,433,250	26,253,020	3,705,500	18,722,332	65,827,438	5,365,500
1991	3,222,500	84,580,750	25,138,070	3,547,063	18,176,892	63,661,250	5,224,875
1992	3,126,500	81,875,250	24,033,658	3,393,750	17,612,673	61,461,125	5,077,750
1993	3,027,000	79,085,250	21,945,195	2,756,500	16,731,808	59,186,000	4,924,500
1994	2,924,500	76,204,625	20,606,148	1,898,125	16,180,623	56,852,000	4,766,250
1995	2,820,000	73,234,625	19,794,295	1,311,875	15,605,008	54,463,875	4,605,250
1996	2,712,500	70,204,875	18,684,795	514,375	15,036,716	52,018,500	4,439,250
1997	2,602,000	67,120,375	17,555,795	....	14,441,325	49,520,875	4,268,250
1998	2,489,500	63,986,125	12,898,295	....	12,752,105	46,874,063	4,094,500
1999	2,374,500	58,343,625	10,670,608	....	11,767,699	42,109,625	3,915,750
2000	2,259,000	55,301,375	9,191,270	....	11,316,221	36,378,250	3,734,375
2001	2,143,500	52,229,375	8,616,685	....	10,875,300	34,154,187	3,550,625
2002	2,027,500	49,175,000	8,050,915	....	10,418,313	31,925,137	3,366,875
2003	1,911,250	46,129,375	7,494,272	....	9,986,000	29,752,225	3,185,000
2004	1,795,000	40,746,250	4,692,070	....	8,558,388	23,465,700	3,005,000
2005	1,678,750	37,907,500	2,756,250	....	8,185,256	15,498,500	2,825,000
2006	1,062,500	18,112,500	2,596,875	....	4,916,731	10,726,562	2,648,437
2007	....	....	....	....	3,841,800	....	....
2008	....	....	....	....	3,828,756	....	....
2009	....	....	....	....	3,814,150	....	....
2010	....	....	....	....	3,807,363	....	....
2011	....	....	....	....	3,787,175	....	....
2012	....	....	....	....	2,297,175	....	....
2013	....	....	....	....	....	....	....
2014	....	....	....	....	....	....	....
2015	....	....	....	....	....	....	....
2016	....	....	....	....	....	....	....
2017	....	....	....	....	....	....	....
2018	....	....	....	....	....	....	....
2019	....	....	....	....	....	....	....
2020	....	....	....	....	....	....	....
2021	....	....	....	....	....	....	....
2022	....	....	....	....	....	....	....
TOTAL	**$52,347,500**	**$1,332,219,875**	**$333,240,029**	**$29,180,250**	**$303,763,628**	**$961,494,909**	**$86,669,750**
Percent of Total Requirements	0.36%	9.26%	2.32%	0.20%	2.11%	6.68%	0.60%
Total Interest Payments	**$22,847,500**	**$577,219,875**	**$135,115,029**	**$5,180,250**	**$140,073,628**	**$416,424,909**	**$36,669,750**
Total Redemptions	**$29,500,000**	**$755,000,000**	**$198,125,000**	**$24,000,000**	**$163,690,000**	**$545,070,000**	**$50,000,000**

Statement No. 26

ANNUAL REDEMPTION AND INTEREST REQUIREMENT AS OF JULY 1, 1986—Continued

Fiscal Years Ending June 30	Non self-liquidating	Partially self-liquidating	Self-liquidating			
	State, Urban and Coastal Park	State School Building Aid	San Francisco Harbor Improvement	Small Craft Harbor Improvement	Veterans Farm and Home Building	State Water Facilities
1987	$26,901,693	$99,740,673	$2,265,578	$203,200	$386,470,512	$85,611,348
1988	25,632,729	88,678,303	2,201,661	....	356,587,994	85,723,653
1989	24,563,150	81,392,488	2,137,477	....	345,026,454	85,859,445
1990	23,232,520	74,179,825	2,052,630	....	327,117,153	85,963,720
1991	22,251,145	66,267,963	1,898,110	....	316,317,760	85,562,195
1992	21,276,283	53,240,350	1,275,712	....	302,595,386	85,174,995
1993	19,552,770	39,200,713	1,236,237	....	292,056,100	84,876,715
1994	18,629,208	31,554,687	1,196,306	....	287,328,113	84,973,950
1995	17,693,770	25,265,937	1,149,384	....	284,894,383	84,953,952
1996	16,748,820	18,666,562	737,711	....	278,367,707	84,478,632
1997	15,794,195	11,555,937	701,625	....	266,658,963	82,622,617
1998	12,122,195	4,325,000	302,100	....	253,307,658	82,001,905
1999	7,154,632	1,587,500	290,700	....	241,690,368	80,038,405
2000	4,380,445	1,475,000	....	....	240,002,155	80,041,270
2001	3,075,122	1,362,500	....	....	222,277,990	79,478,123
2002	1,341,427	....	....	....	213,082,300	78,910,812
2003	1,244,360	....	....	....	197,666,827	78,405,570
2004	982,045	....	....	....	174,697,187	78,764,212
2005	268,125	....	....	....	158,368,187	78,732,538
2006	253,750	....	....	....	131,364,412	78,030,838
2007	....	....	....	....	109,133,102	77,365,532
2008	....	....	....	....	101,404,012	76,632,847
2009	....	....	....	....	93,459,975	76,772,965
2010	....	....	....	....	62,567,625	76,563,978
2011	....	....	....	....	23,767,400	75,773,912
2012	....	....	....	....	....	75,107,796
2013	....	....	....	....	....	74,319,921
2014	....	....	....	....	....	73,449,800
2015	....	....	....	....	....	66,839,550
2016	....	....	....	....	....	57,528,725
2017	....	....	....	....	....	52,281,725
2018	....	....	....	....	....	37,907,975
2019	....	....	....	....	....	28,275,050
2020	....	....	....	....	....	18,681,325
2021	....	....	....	....	....	9,017,525
2022	....	....	....	....	....	1,894,500
TOTAL	**$263,098,384**	**$598,493,438**	**$17,445,231**	**$203,200**	**$5,666,239,723**	**$2,528,618,021**
Percent of Total Requirements	1.82%	4.16%	0.12%	0.01%	39.37%	17.57%
Total Interest Payments	**$88,283,384**	**$103,773,438**	**$2,650,231**	**$3,200**	**$2,680,204,723**	**$1,139,408,021**
Total Redemptions	**$174,815,000**	**$494,720,000**	**$14,795,000**	**$200,000**	**$2,986,005,000**	**$1,389,210,000**

Statement No. 27

Bank and/or Savings and Loan Association Accounts Outside of the State Treasury System

June 30, 1986

Agency	Account Title	Type of Account	Purpose	Balance 6-30-86
California Conservation Corps	Checking Account, Electronic Activity	Bank Draft System	The intent of the Bank Draft System is to improve vendor-state agency relations by allowing state agencies to pay immediately for over-the-counter purchases. The system is only used when normal methods for making immediate payment (e.g., cash purchases and revolving fund) are neither available nor practical to use. (SAM 8123, et seq.)	$360
California Exposition and State Fair	California Exposition and State Fair Draft Account	Bank Draft System	To improve vendor-state relations by allowing immediate payment for over-the-counter purchases.	$139
California State Hospitals:				
Agnews Developmental Center	Sheltered Workshop Fund	Checking	Purchase of materials, purchase or rental of equipment, remuneration to residents working in shop and such other necessary costs as determined by the Executive Director.	$3,986
	Sheltered Workshop Fund	Savings	Same as above.	17,802
Atascadero State Hospital	Patients' Savings Accounts	Savings	Patients' Savings.	72,471
Camarillo State Hospital and Developmental Center	Camarillo State Hospital—Patients' Trust Fund	Savings	To enable patients to earn interest on their savings.	3,221
Frank D. Lanterman Developmental Center	Patients' Savings Account	Savings	To invest excess resident funds.	37,056
Patton State Hospital	Patton State Hospital, Trustee	Savings	To comply with W & I Code 4125 & Government Code 16305.3.	8,602

Bank and/or Savings and Loan Association Accounts—Continued
Outside of the State Treasury System
June 30, 1986

Agency	Account Title	Type of Account	Purpose	Balance 6-30-86
Sonoma Developmental Center	Sonoma State Hospital, Guinasso Trust Fund	Savings	Trust fund established in deceased patient's name with income only for Patients' Benefit Fund.	10,586
	Sonoma State Hospital, Jessie Scott Trust Fund	Savings	Trust fund established with proceeds of matured bond with income only for Patients' Benefit Fund.	4,522
Total, California State Hospitals				**$158,246**
California State University:				
Trustees of the California State University International Programs	International Programs, France	Checking	To provide funds to Resident Director to expend on behalf of the International Programs students attending classes in overseas centers.	$49,004
	International Programs, Germany	Same	Same as above.	30,155
	International Programs, Israel	Same	Same as above.	9,994
	International Programs, Italy	Same	Same as above.	154,143
	International Programs, Japan	Same	Same as above.	22,484
	International Programs, Spain	Same	Same as above.	28,525
	International Programs, Sweden	Same	Same as above.	9,897
	International Programs, Taiwan	Same	Same as above.	10,849
	Trustees, California State University, International Programs	Same	To maintain funds in International Banks for transfer to overseas bank accounts.	3,460
California State University, Chico	CSU, Chico—Special Trust	Checking	Investment	152,651
California State University, Dominguez Hills	California State University, Dominguez Hills	Checking	Depository for National Direct Student Loan repayments through Wachovia, a billing/collection agency contracted by Chancellor's Office.	43

Bank and/or Savings and Loan Association Accounts—Continued
Outside of the State Treasury System

Statement No. 27

June 30, 1986

Agency	Account Title	Type of Account	Purpose	Balance 6-30-86
California State University, Hayward....	California State University, Hayward, Investment Fund	Public FDS Deposit	To maximize interest earnings for student loans, scholarships, and other investment funds.	899,000
	California State University, Hayward, Scholarship Fund	Same	Same as above.	300,000
Humboldt State University	Humboldt State University, Ann V. Craig Scholarship Trust	Insured Money Market Account	To provide funds for scholarships.	44,443
California State University, Long Beach	California State University, Long Beach, Trust Accounts	Certificate of Deposit	Investment.	1,316,961
California State University, Los Angeles	California State University, Los Angeles, Cafeteria Replacement Trust Fund	Savings	Investment.	50,348
California State University, Sacramento	California State University, Sacramento	Certificate of Deposit	Investment of various trust accounts to earn maximum interest in State College Trust 948.	10,000
	California State University, Sacramento	Checking	Depository for National Direct Student Loan repayments through Wachovia, a billing/collection agency contracted by Chancellor's Office.	10,343
California State University, San Bernardino	California State University, San Bernardino, Associated Students	Savings—Money Market	To fund student government operations.	18,588
	Same as above	Money Market Certificate	Same as above.	30,362
	California State University, San Bernardino, Student Union	Savings—Money Market	Funds are used to maintain the operation of the Student Union.	9,574
	Same as above	Money Market Custom Term	Same as above.	50,000
	Same as above	Money Market Certificate	Same as above.	88,407
	Same as above	Savings	Same as above.	1,143

Bank and/or Savings and Loan Association Accounts—Continued
Outside of the State Treasury System

June 30, 1986

Agency	Account Title	Type of Account	Purpose	Balance 6-30-86
San Diego State University	San Diego State University	Certificate of Deposit	To maximize interest earnings for Trust Fund Cash.	100,000
	Same as above	Money Market	Same as above.	6,807
	Same as above	Savings	Same as above.	1,716
	Intercollegiate Athletic Authority	Checking	Athletic activities.	72,319
San Francisco State University	San Francisco State University	Certificate of Deposit	Investment of idle funds.	2,196,490
San Jose State University	Special Trust	Certificate of Deposit	Investment of excess cash.	1,050,000
California State Polytechnic University, Pomona	California State Polytechnic University, Pomona	Savings	Special Trust Funds, Investment Portfolio.	57,050
	Same as above	Certificate of Deposit	Same as above.	11,073
	Same as above	Treasury Bond	Same as above.	21,000
	Same as above	Savings	Federal National Direct Student Loan Funds.	229,407
California Polytechnic State University, San Luis Obispo	Surplus Trust Fund Investment Account	Certificate of Deposit	Investment of surplus trust fund cash in savings certificates.	1,130,000
Total, California State University				**$8,176,236**
Department of the California Highway Patrol	Department of the California Highway Patrol	Checking	Bank draft process.	$75,000

Bank and/or Savings and Loan Association Accounts—Continued Outside of the State Treasury System

June 30, 1986

Statement No. 27

Agency	Account Title	Type of Account	Purpose	Balance 6-30-86
Department of Commerce	Crocker National Bank, Trustee for California Coastal Rural Development Company	Investment Account	Investment of loan guarantee/funds on deposit.	$3,679,440
	Crocker National Bank, Trustee for California Regional Urban Development Corporation	Same	Same as above.	6,063,152
	Crocker National Bank, Trustee for First Inter-Urban Development Corporation	Same	Same as above.	4,076,948
	Crocker National Bank, Trustee for Hancock Urban Development Corporation	Same	Same as above.	2,658,166
	Crocker National Bank, Trustee for Pacific Coast Regional Urban Development Corporation.	Same	Investment of loan guarantee/funds on deposit.	7,334,886
	Crocker National Bank, Trustee for Superior Valley Development Corporation.	Same	Same as above.	2,586,505
	Crocker National Bank, Trustee for Valley Rural Development Corporation.	Same	Same as above.	3,963,630
Total, Department of Commerce				$30,362,727
Department of Corrections, Parole and Community Services Division	Bank Drafts, Account #517-007-400	Checking	To pay by bank draft cash assistance to parolees.	$6,765
Department of Education	State Department of Education, Trustee for Diagnostic School for Neurologically Handicapped Children, Central Valley.	Savings	Funds donated to benefit children at Diagnostic School in Fresno.	$471
	State Department of Education, Trustee for Diagnostic School for Neurologically Handicapped Children, Northern California.	Same	Funds donated to benefit children at Diagnostic School in San Francisco.	10,573
	State Department of Education, Trustee for Diagnostic School for Neurologically Handicapped Children, Southern California.	Same	Funds donated to benefit children at Diagnostic School in Los Angeles.	8,896
	State Department of Education, Trustee for the State Library.	Same	Funds donated to buy genealogical books for Sutro Library and the State Library.	24,708

Statement No. 27

Bank and/or Savings and Loan Association Accounts—Continued
Outside of the State Treasury System

June 30, 1986

Agency	Account Title	Type of Account	Purpose	Balance 6-30-86
	State Department of Education, Trustee for the Blind School, Theodora Ormsby bequest in memory of her husband Burris Ormsby.	Savings	Funds donated to benefit blind children at California School for the Blind.	2,066
	State Department of Education, Trustee for Blind School, Bixby and Perry.	Same	Interest to be used for awards for improvement during school term.	3,702
	State Department of Education, Trustee for Blind School, Newell Lewis Perry.	Same	Same as above.	1,000
	State Department of Education, Trustee for Blind Alumni Fund.	Savings	For loans to blind school alumni to start a business.	2,664
	State Department of Education, Trustee for Unrestricted Blind Fund.	Money Market—Savings	Money was donated to benefit blind children at California School for the Blind.	49,738
	Same as above.	90-Day Account	Same as above.	86,563
	Same as above.	Savings	Same as above.	98,170
	State Department of Education, Trustee for School for the Blind.	Time Certificate of Deposit	Interest on money to benefit blind children at the school.	53,000
	State Department of Education, Trustee for Preschool Blind Fund.	Savings	To pay tuition for needy children.	108
	State Department of Education, Trustee for Deaf Fund, Fremont.	Savings	Money was donated to benefit deaf children at the School for the Deaf.	98,316
	State Department of Education, Trustee for Deaf Fund, Fremont, Lapides Fund.	Savings	For improvement awards for deaf students at end of school term.	62,492
	State Department of Education, Trustee for Deaf Fund, Fremont, Unrestricted.	Money Market—Savings	Money was donated to benefit deaf children at School for the Deaf, Fremont.	15,101
	State Department of Education, Trustee for Maple Creek Willie Indian Scholarship.	Savings	Funds donated to pay subsistence for California Indian College students.	5,943
	State Department of Education, Trustee for Deaf Fund, Riverside.	Savings	Money was donated to benefit deaf children at the school	36,048
Total, Department of Education				$559,559

Bank and/or Savings and Loan Association Accounts—Continued
Outside of the State Treasury System
June 30, 1986

Agency	Account Title	Type of Account	Purpose	Balance 6-30-86
Department of Fish and Game	Department of Fish and Game	Bank Draft	Over-the-counter purchases.	$22,132
Department of Food and Agriculture: District Agricultural Associations	Various.	Various	Various.	$22,125,353
Department of Forestry	517-102-732	Checking/Draft	Draft pay vouchers for emergency purchases.	$81,767
Department of Health Services	CCS Training Fund	Checking	For California Children's Services—Training Activities	$595
Department of Housing and Community Development	Rural Community Facilities Technical Assistance Program, Various Counties.	Money Market	AB 1604, Chapter 1152/83	$127,549
Department of Motor Vehicles	Richard R. Sauer, Ralph C. Stevens, Roger Hagen, Warren Wolfe.	Checking	Confidential Investigation Fund.	$1,600
Department of Parks and Recreation	State of California, Department of Parks and Recreation	Bank Draft	Over-the-counter purchases.	$2,797
Department of Rehabilitation	Septinelli Memorial Trust	Savings	Used to provide small loans to blind operators of the Vending Stands Program. Loans to be repaid.	$1,592
	Orientation Center for the Blind Trust.	Money Market	To be used for individuals in the Center.	100,000
	Orientation Center for the Blind Trust, OCB—Recreation Trust, and California Industries for the Blind Trust.	Savings	To be used for individuals in the Center. To provide social and recreational activities which will enhance the adjustment value of the Residential Program. To be used by the Blind Training Center for Adults.	32,048
	California Industries for the Blind Trust, Alice Burch Corpus & Income Trust-Orientation Center, and the C.D. Hinkle Trust for the Blind.	Money Market	To be used by the Blind Training Center for Adults Association. To be used in procuring, keeping, and providing seeing eye dogs for the blind; and to be used for the benefit of blind clients of the Field Rehabilitation Services for the Blind Program.	100,000

Statement No. 27

Bank and/or Savings and Loan Association Accounts—Continued
Outside of the State Treasury System

June 30, 1986

Agency	Account Title	Type of Account	Purpose	Balance 6-30-86
	Project Interdependence	Interest-Bearing Checking	To promote expanded career opportunities for California's Youth Training in Disability Awareness, funded by the private sector.	5
	Orientation Center for the Blind Trust.	Money Market	To be used for the benefit of blind clients of the Field Rehabilitation Services for the Blind Program.	85,000
Total, Department of Rehabilitation				**$318,645**
Department of Transportation	Department of Transportation	Checking	Bank draft account.	$318,500
	Toll Bridge Cash Account.	Commercial Deposit	Depositing and transferring of toll revenue.	1,328,029
	Richmond-San Rafael Toll Revenue Fund.	Same	Same as above.	100,000
	Toll Bridge Construction Fund	Same	Same as above.	755,581
	Antioch-Carquinez Toll Revenue Fund	Same	Same as above.	260,594
	Vincent Thomas Toll Revenue Fund	Same	Same as above.	45,000
	San Diego-Coronado Bay Bridge Revenue Fund	Same	Same as above.	166,854
	San Diego-Coronado Bay Bridge Revenue Fund—Fiscal Agent.	Trust	Bridge Bond redemption and interest.	50,251
Total, Department of Transportation				**$3,024,809**
Department of Veteran's Affairs	Employer's Mutual Disability Insurance Company of Wisconsin, Trustee for Department of Veteran's Affairs—Cal Vet Insurance.	Loss Payment Account	Reserve for Fire Insurance Program.	$2,000,000
	State of California, Department of Veterans Affairs, Life and Disability Home Protection Plan.	Investment Account	Reserve for Life and Disability Insurance Program.	41,000,000
	Veteran's Home of California	Certificate of Deposit	To earn interest.	4,513,232
Total, Department of Veteran's Affairs				**$47,513,232**

Bank and/or Savings and Loan Association Accounts—Continued
Outside of the State Treasury System

June 30, 1986

Agency	Account Title	Type of Account	Purpose	Balance 6-30-86
Department of Water Resources	State of California, Department of Water Resources Draft Account.	Draft-Checking	Pay purchases up to $300.	$10,509
Department of the Youth Authority	Ward Trust Investment.	6-Month Market Rate	Ward trust funds held in trust until wards are released.	$100,000
	Ward Trust Fund.	Same	Same as above.	100,000
	Fred C. Nelles School	Savings	Special Ward Trust (for interest only).	6,000
Total, Department of the Youth Authority				$206,000
Employment Development Department	State of California, Unemployment Insurance Account.	Checking	Used as an Interbranch Depository Account for cash collections made by field offices.	$41,479
Hastings College of the Law	Hastings College of the Law.	Checking	Depository of National Direct Student Loans and Educational Fee Loan Collections made by the Academic Financial Service Association.	$5,363
Judicial Council	California Center for Judicial Education and Research	Commercial Checking Account	For registration activities fees.	$39,403
Prison Industries Authority	Dain Bosworth/Prison Industry Authority, State of California Escrow Account.	Money Market Savings Account	Funds are used to purchase equipment through a Master Lease Purchase Agreement with Dain Bosworth, Inc.	$1,863,101
Public Utilities Commission	PUC Impound Trust Account	Savings	Funds entrusted to the Commission by a person or Corporation filing a complaint against a Public Utility.	$646,490
Senate Rules Committee	California State Senate Postage Account.	Checking	Funds are used to purchase postage for mailroom meters and bulk mailings.	$31,059
Total, Bank and/or Savings and Loan Association Accounts Outside the State Treasury System				$115,400,915

The "Account Title", "Type of Account", and "Purpose" shown on this statement were obtained from agency's reports submitted to the State Controller's Office in accordance with Section 7975 of the State Administrative Manual.

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